



June 17, 2019

Maureen Cassingham, Executive Officer
Marin Emergency Radio Authority Executive Board
95 Rowland Way
Novato, CA 94945

Dear Ms. Cassingham:

This letter is to document our understanding of the services Maher Accountancy is to provide to Marin Emergency Radio Authority (MERA) pursuant to Section 8 of Marin County Emergency Communications and 911 Response Measure (*Measure A*) for the fiscal year ended June 30, 2019.

We will perform an examination to determine whether *Measure A* tax revenues were collected, managed and expended in accordance with the requirements of the ordinance. Our examination will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The responsible party is:

- MERA with respect to assigning tax assessments, making expenditures and management of cash under its control.
- MERA as to its acceptance of the sufficiency of this engagement regarding the requirements of Measure A.

As a part of the examination, we will request MERA management to provide representations about their respective responsibilities and their assertions regarding compliance with those responsibilities.

This engagement is intended to report compliance with the provisions of Section 8 of the *Measure A* ordinance. It is not contemplated that financial statements in accordance with generally accepted accounting principles be presented nor that we will render an opinion on such financial statements. We do anticipate the presentation of a schedule that presents total Measure A revenue collected, expended and remaining as and for the year ended June 30, 2019, and it will be our responsibility to present our opinion regarding compliance with the provisions of Section 8 of *Measure A* as a result of our procedures.

In the event that we encounter material noncompliance our report will communicate that noncompliance. As a result, it is possible that our opinion will be modified or that we disclaim an opinion.



Our fee for the above services will be \$13,950 under the assumption that documentation is maintained in an orderly and accessible manner. Should we encounter circumstances which we believe require additional time as the result of poor condition of records or if our procedures indicate issues for which we believe additional testing is warranted, we will notify you prior to performing such additional services.

Please indicate your approval of these terms by signing this letter in the space provided and returning it as the authority to begin our services.

Sincerely,

John W. Maher, CPA
Maher Accountancy

Acknowledged and agreed:

Maureen Cassingham
Marin Emergency Radio Authority