

**MARIN EMERGENCY RADIO AUTHORITY**

c/o Town of Corte Madera  
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**MEMORANDUM**

**DATE:** December 11, 2019

**TO:** MERA Governing Board

**FROM:** Maureen Cassingham, Executive Officer

**SUBJECT:** AGENDA ITEM **B-6:** MERA 2019 AUDITOR COMMUNICATION WITH GOVERNING BOARD AND FY18-19 AUDITED FINANCIAL STATEMENTS AND AUDITORS' REPORT

**Recommended Action:** Based on the MERA Finance Committee's review, accept the MERA 2019 Auditor Communication with Governing Board and MERA's Final Audited Financial Statements and Auditors' Report for FY18-19 and direct the Executive Officer to transfer \$220,000 from the June 30, 2019 Fund 70030 (Operating) Balance to Fund 70036 (Replacement) per Governing Board Resolution (5/8/19).

**Background:** Attached are Maher Accountancy's Communication with the Governing Board, Independent Auditors' Report, Management Discussion and Analysis, Financial Statements and other Supplemental Information for FY18-19.

After review by staff, the MERA Finance Committee reviewed these documents with the Auditor on December 2. The Draft Audit was subsequently revised with minor Non-material edits. While the Executive Board would have reviewed and discussed the Draft Audit, the Executive Board meeting on November 13 was cancelled due to a lack of business.

The letter to the Governing Board dated November 26, 2019 summarizes Audit findings and categories of areas of Auditor review.

Once again, additional Schedules are provided at the back of the report, which present budget and actual activity and ending fund balances for each of the individual funds. Also included are the listings of Site Lease Commitments and Contract Commitments for the current and future fiscal years. All of these Schedules are useful references for MERA's member agencies, staff and the public.

**ATTACHMENTS:** B-6a MERA 2019 Auditor Communication with Governing Board  
B-6b Financial Statements and Auditors' Report –  
Year Ended June 30, 2019