

MARIN EMERGENCY RADIO AUTHORITY

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MEMORANDUM

DATE: April 28, 2021
TO: MERA Governing Board
FROM: Maureen Cassingham, Executive Officer
SUBJECT: AGENDA ITEM A-5: PROPOSED AGREEMENT FOR FY20-21
AUDIT SERVICES – MAHER ACCOUNTANCY

Recommended Action: Approve the Agreement with Maher Accountancy for the audit of MERA’s financial statements for fiscal year ending June 30, 2021 at a cost of \$42,000, plus a \$2,250 fee for the preparation of the Annual 2021 Report of Financial Transactions to the State Controller and authorize the Executive Officer to execute same.

Background: Attached is a copy of the proposed Audit Engagement Letter for services from Maher Accountancy to conduct the FY20-21 MERA Annual Audit. The cost quoted reflects a \$7,000 increase over last year’s base fee.

Total fee for the Audit is \$42,000, which reflects additional work associated with the Next Gen System Project Fund and 2016 Bonds Fund. The 2020 SCO Report fees have also increased from \$1,750 to \$2,250 due to more complex reporting requirements associated with debt and multiple funds.

As auditing is a professional service, a formal bid process is not required. While the general practice is to issue an RFP for auditing services every three to five years, continuation of Maher’s engagement is appropriate based on their history with the organization, special projects performed successfully for MERA and experience in auditing similar agencies within the County.

Further, it is noted that Michael Maher is MERA’s new Engagement Partner, replacing John Maher, in compliance with GASB rotational requirements.

ATTACHMENT:

A-5a Audit Engagement Letter – Maher Accountancy – April 15, 2021