

(distributed 12/12/16)

Agenda Item A-6

**MARIN EMERGENCY RADIO AUTHORITY**

c/o Novato Fire Protection District  
95 Rowland Way, Novato, CA 94945  
PHONE: (415) 878-2690 FAX: (415) 878-2660  
WWW.MERAONLINE.ORG

**DATE:** December 14, 2016  
**TO:** MERA Governing Board  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM A-6: RECOMMENDATION OF MEASURE A  
SPECIAL PARCEL TAX  
FY15/16 INDEPENDENT COMPLIANCE AUDIT

Recommended Action: Upon the recommendation of the Measure A Citizens Oversight Committee, accept the findings of the Independent Compliance Audit of Measure A for FY15-16, prepared by Maher Accountancy and forward same to the Marin County Board of Supervisors.

Background: Per Article II, Section 2.1 “Duties” of the Bylaws of the Marin Emergency Radio Authority Citizens Oversight Committee, the Committee is required to “review the findings of independent compliance audits of Measure A which determine whether tax revenues collected pursuant to the Measure A Ordinance are collected, managed and expended in accordance with Ordinance requirements”.

As reported earlier this year, Maher Accountancy was engaged to perform this audit. Per Committee Bylaws, “the Committee will have full access to the Authority’s Independent Auditor and has the authority to request and review specific information and to comment on the Auditor’s Reports”. Auditor Maher attended the Committee’s December 9, 2016 meeting wherein the Compliance Audit was reviewed.

Maher stated minor research will be completed with the assistance of the County Assessor’s Office regarding the assessment of the Measure A Parcel Tax to utilities. However, the outcome of that research will have no material effect on the recitation of those revenues.

ATTACHMENT:

A-6a Measure A FY15-16 Independent Compliance Audit