

**MARIN EMERGENCY RADIO AUTHORITY**

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**MEMORANDUM**

**DATE:** May 2, 2018  
**TO:** MERA Executive Board  
**FROM:** Maureen Cassingham, Executive Officer  
**SUBJECT:** AGENDA ITEM A-2: PROPOSED AGREEMENT FOR FY17-18  
AUDIT SERVICES – MAHER ACCOUNTANCY

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**Recommended Action:** Approve the Agreement with Maher Accountancy for the audit of MERA's financial statements for fiscal year ending June 30, 2018 at a cost of \$16,950, plus \$1,650 for the preparation of the Annual 2018 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 FY17-18 MERA Annual Audit. The cost quoted reflects a 2.7% increase over last year's base fee.

Total fee for the Audit is \$24,600, which includes the \$6,000 fee for the Next Gen System Project Fund and 2016 Bonds Fund, based on the labor intensity. The 2017 SCO Report fees have increased from \$1,450 to \$1,650 due to more complex reporting requirements associated with debt, multiple funds and related write downs.

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 his history with the organization, special projects performed successfully for MERA and experience in auditing similar agencies within the County.

ATTACHMENT:

A-2a Audit Engagement Letter – Maher Accountancy – April 17, 2018