



February 23, 2022

Governing Board Communication

TO: MERA Governing Board

FROM: Mary Morris-Mayorga, Interim Executive Officer

SUBJECT: RECOMMENDATION BY CITIZENS OVERSIGHT COMMITTEE OF MEASURE A SPECIAL PARCEL TAX FY 2020/21 INDEPENDENT COMPLIANCE AUDIT

Recommended Action

Receive and file MERA's Measure A Special Parcel Tax FY 2020/21 Independent Compliance Audit as recommended by the Citizens Oversight Committee.

Background

At the June 23, 2021 Governing Board Meeting, the Board approved the engagement of Maher Accountancy for Fiscal Year 2020/21 Measure A Parcel Tax Independent Compliance Audit. Maher Accountancy was engaged to perform this audit.

In accordance with 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".

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".

At the December 15, 2021 Committee meeting, John Maher, Maher Accountancy, presented the Compliance Audit prepared by his firm. The Committee asked questions and, following discussion, recommended forwarding to the Governing Board for acceptance.

Fiscal Impact

MERA Measure A funds were assessed, collected, deposited, and expended in compliance with requirements.

Attachments: Measure A Special Parcel Tax FY 2020/21 Independent Compliance Audit