

COUNTY OF MARIN, CALIFORNIA

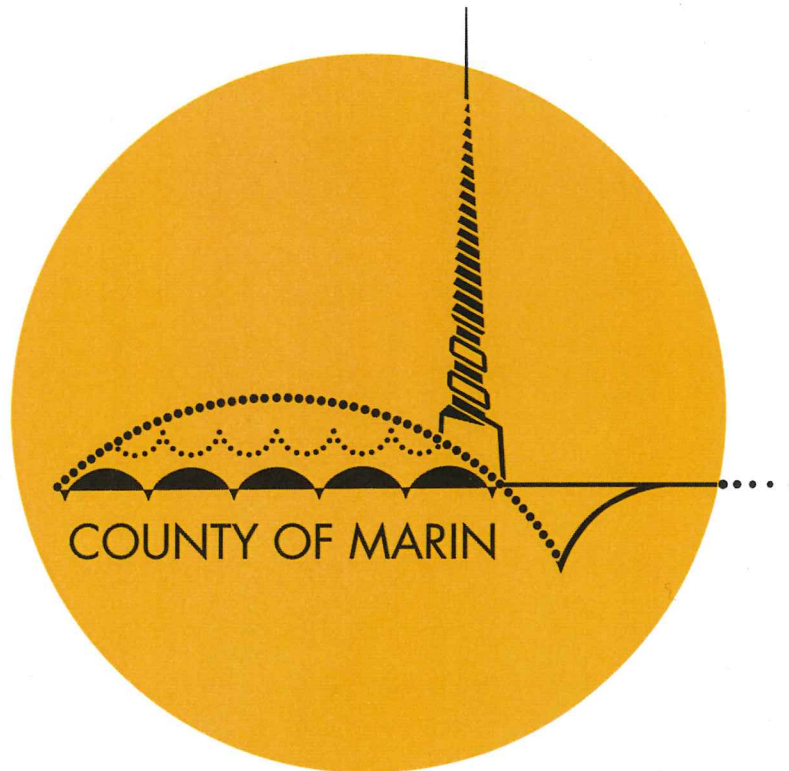
DEPARTMENT OF FINANCE

INTERNAL AUDIT DIVISION

MARIN COUNTY PARKS MEASURE A SUB-RECIPIENT

NON-REPORTABLE OBSERVATIONS

FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

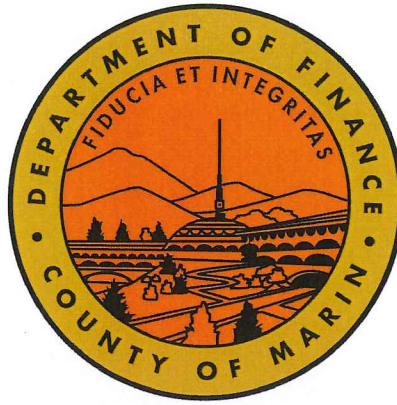


Roy Given – Director

Mina Martinovich – Assistant Director

Table of Contents

I. OVERVIEW.....	1
II. PURPOSE.....	2
III. OBSERVATIONS AND RECOMMENDATIONS	2
• OBSERVATION #1.....	2
Marin City Community Service District (MCCSD) paid individuals using MCCSD issued vouchers.....	2
IV. DISTRIBUTION.....	2



INTERNAL AUDIT DIVISION

MARIN COUNTY PARKS SUB-RECIPIENT

NON-REPORTABLE OBSERVATIONS

FOR THE PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017

Management of Marin County Parks

Measure A Community Oversight Committee

Robert Berner¹
Michael Dybeck
Larry Kennings
Joe Meylan
Daniel Russell
Mary Stompe
Jeff Williams

I. OVERVIEW

It is the responsibility of the Community Oversight Committee (the Committee) to review Measure A expenditures on an annual basis to ensure its conformance with Measure A Expenditure Plan. The Department of Finance - Internal Audit Division (DOF-IAD) has been engaged by the Committee to audit sub-recipient's claims against this Expenditure Plan for the following programs: (1) Cities/Towns/Special Districts, (2) Farmland Preservation, and (3) Community Grant Program. We issued a Compliance Audit Report of Measure A sub-recipients on August 31, 2018 and noted no exceptions. However, the following non-reportable conditions were observed resulting in opportunities for improvement.

¹ Robert Berner is a former Director of Marin Agricultural Land Trust (MALT), which received a sizeable amount of Measure A funding in the current year from the Farmland Preservation Program. This could be seen as a potential conflict of interest, however, Mr. Berner does not hold the seat for the Agricultural Representative and is not involved in the selection of grants under the Farmland Preservation Program. Mr. Berner receives a report-out during public meetings of the Measure A Community Oversight Committee on the expenditure of Farmland Preservation Program funding.

II. PURPOSE

The purpose of this report is to communicate observations noted during our audit process and provide recommendations to improve current practices in monitoring Measure A sub-recipients' expenditures. It is intended solely for management's consideration and as such does not require a formal management action plan.

III. OBSERVATION AND RECOMMENDATION

OBSERVATION #1

Marin City Community Service District (MCCSD) paid individuals using MCCSD issued vouchers

Our audit procedures included obtaining the FY16-17 detailed ledger report of sub-recipients and judgmentally selecting samples for testing. The expenditure line items selected for testing from detailed ledger were vouched to invoice amounts and/or the check payments. During testing, it came to our attention that the MCCSD made payments to individuals and used an MCCSD voucher instead of an invoice issued by the vendor.

Recommendation:

To demonstrate transparency and accountability in spending Measure A funds, we recommend that MCCSD use vendor issued invoices when making payments.

IV. DISTRIBUTION

Management of Marin County Parks
Measure A Community Oversight Committee

Audit Team:

Margie Roberts, Audit Manager
Henry Aung, Auditor II

Issued this 11th day of February 2019



Roy Given, CPA
Director of Finance