

# **Marin County Parks**

## **Measure A Funds**

San Rafael, California

*Independent Auditor's Reports on  
Compliance with Measure A Funds and  
Schedule of Revenues and Expenditures*

*For the fiscal year ended June 30, 2023*



**Marin County Parks**  
**County of Marin - Measure A Funds**  
**For the fiscal year ended June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Marin County Board of Supervisors, Measure A Community Oversight Committee,  
and Management of Marin County Parks  
San Rafael, California

### **Report on Schedule of Revenues and Expenditures**

#### *Opinion*

We have audited the accompanying schedule of revenues and expenditures of the Measure A sales tax (Measure A) of the County of Marin, California (County) for the year ended June 30, 2023, and the related notes to the schedule as listed in the table of contents.

In our opinion, the accompanying Measure A schedule present fairly, in all material respects, the respective revenues and expenditures of Measure A for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule of Revenues and Expenditures section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Emphasis of Matter*

As discussed in Note 1, the schedule of revenues and expenditures, are intended to present the revenues and expenditures of only that portion of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County that is attributable to the transactions of Measure A. They do not purport to, and do not, present fairly the financial position of the County, as of June 30, 2023, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Schedule of Revenues and Expenditures*

The County's management is responsible for the preparation and fair presentation of the schedule of revenues and expenditures in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedule of revenues and expenditures that are free from material misstatement, whether due to fraud or error.

To the Marin County Board of Supervisors, Measure A Community Oversight Committee,  
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***Auditor's Responsibilities for the Audit of the Schedule of Revenues and Expenditures***

Our objectives are to obtain reasonable assurance about whether the schedule of revenues and expenditures as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of revenues and expenditures.

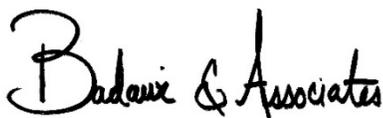
In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of revenues and expenditures, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of revenues and expenditures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of revenues and expenditures.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Badawi & Associates, CPAs  
Berkeley, California  
March 21, 2024

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Independent Auditor's Report**

To the Marin County Board of Supervisors, Measure A Community Oversight Committee,  
and Management of Marin County Parks  
San Rafael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of revenues and expenditures of the County of Marin Measure A Sales Tax (Measure A) of the County of Marin, California (County) for the year ended June 30, 2023, and the related notes to the schedule, and have issued our report thereon dated March 21, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the schedule of revenues and expenditures, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedule of revenues and expenditures, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the schedule of revenues and expenditures are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the schedule of revenues and expenditures. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Badawi & Associates, CPAs  
Berkeley, California  
March 21, 2024

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER COMPLIANCE FOR MEASURE A**

**Independent Auditor's Report**

**Report on Compliance for Measure A**

***Opinion on Compliance for Measure A***

We have audited County of Marin's (County) compliance with the types of compliance requirements described in County of Marin Ordinance 3586 that could have a direct and material effect on its County of Marin's Measure A Funds (Measure A Funds) for the year ended June 30, 2023.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Measure A Funds for the year ended June 30, 2023.

***Basis for Opinion on Measure A***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards and are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the County's Measure A Funds. Our audit does not provide a legal determination of the Measure A Funds' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's Measure A Funds.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the Measure A Funds.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

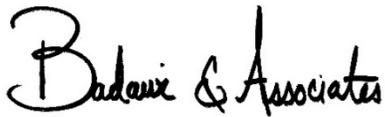
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the

To the Marin County Board of Supervisors, Measure A Community Oversight Committee,  
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Measure A Funds on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the Measure A Funds will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the Measure A Funds that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Measure A Funds. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Badawi & Associates". The signature is written in black ink and is positioned above the printed name of the firm.

Badawi & Associates, CPAs  
Berkeley, California  
March 21, 2024

**Marin County Parks**  
**County of Marin - Measure A**  
**Schedule of Revenues and Expenditures**  
**For the fiscal year ended June 30, 2023**

	Parks and Open Space Program					
	Parks and Open Space		POS Wildfire Fuels Reduction		POS Natural Lands Preservation	
Unspent balance, July 1, 2022	\$	7,536,184	\$	-	\$	8,062,040
<b>Revenues</b>						
			%		%	
Measure A revenue		5,616,067	43%	2,073,099	16%	829,240
Use of money and property		545,993		-		-
Grant		182,722		-		-
Other*		408,000		-		-
<b>Total revenues</b>		<b>6,752,782</b>		<b>2,073,099</b>		<b>829,240</b>
<b>Expenditures</b>						
Salaries and benefits		3,415,093		-		-
Services and supplies		2,954,939		1,800,744		15,414
Administration and financial services <sup>1</sup>		175,900		-		-
Contributions to other governments		-		-		-
Capital outlay		84,700		-		(178)
Preserve natural lands:						
Acquisition of land or easements		-		-		1,850,000
<b>Total expenditures</b>		<b>6,630,632</b>		<b>1,800,744</b>		<b>1,865,236</b>
Unspent balance, June 30, 2023 <sup>2</sup>	\$	7,658,334	\$	272,355	\$	7,026,044

\* American Rescue Plan Funding

1 The Administrative and financial services include overhead cost charged by the County which was shown as interfund charges under other financing uses in the prior years.

2 The unspent balance as of June 30, 2023 is the cumulative result of Measure A revenues and expenditures since the passage of Measure A.



**Marin County Parks  
County of Marin – Measure A Funds  
Notes to Schedule of Revenues and Expenditures  
For the fiscal year ended June 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

All transactions of the Measure A Sales Tax (Measure A) are reported in the Measure A Parks and Open Space Fund (Fund) of the County of Marin, California (County). A separate set of accounts has been established by the County to account for revenues earned and expenditures incurred according to Measure A. The accompanying schedule of revenues and expenditures is for Measure A only and is not intended to fairly present the financial position of the County.

**B. Basis of Accounting and Measurement Focus**

The accompanying schedule of revenues and expenditures is prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

**C. Fund Accounting**

The operations of Measure A are accounted for as part of the Measure A Parks and Open Space Fund. Funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues, and expenditures.

**D. Revenues and Receivables**

During the course of normal operations, the Measure A Parks and Open Space Fund carries a receivable balance for Measure A. Measure A revenues are subject to accrual and recorded based on the earning period related to the taxable revenues, and whether Measure A is considered available (generally if received within 60 days after year-end).

**2. MEASURE A**

Measure A originally approved in 2012 and reapproved in 2022 by the voters of Marin County, which implemented a 0.25% sales tax for the purpose of funding the preservation and maintenance of open space, parks, and farmland. Provisions of Measure A are supported by Ordinance No. 3586 and replaced by Ordinance No. 3760, known as the “Marin Parks, Open Space, and Farmland Preservation Transactions and Use Tax Ordinance,” became operative on October 1, 2022, replacing the previous ordinance that was effective from April 1, 2013 to April 1, 2022. All unspent funds from Ordinance 3586 are governed by Ordinance 3760.

**Marin County Parks**  
**County of Marin – Measure A Funds**  
**Notes to Schedule of Revenues and Expenditures**  
**For the fiscal year ended June 30, 2023**

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**2. MEASURE A, Continued**

For additional information about the County’s use of Measure A funds, refer to the Annual Report located on the Marin County Parks website, [www.marincountyparks.org](http://www.marincountyparks.org).

**3. EXPENDITURE PLAN**

The programs included in the Expenditure Plan were as follows:

**Parks and Open Space Program** – The purpose of this program is to protect or restore natural resources, maintain existing county parks and open space preserves, and preserve natural lands. Sixty five percent (65%) of revenues generated annually by this Measure shall be made available for the following uses:

- Sixty five percent (65%) is used towards the protection and restoration of natural resources, repair and maintenance of existing County parks and open space preserves, and the restoration and improvement of public access.
- Twenty five percent (25%) is used toward reducing the risk of wildfire through fuel reduction.
- Ten percent (10%) is used towards natural lands preservation and improving park access.

**Sustainable Agriculture Program** – The purpose of this program is to protect Marin County farmland at risk of subdivision and development and preserve Marin’s working farms and ranches. Twenty percent (20%) of revenues generated by this Measure shall be made available for the following uses:

- Thirty percent (30%) is used towards competitive matching grants to support work on sustainable food systems, climate beneficial management and improving natural resource values on Marin’s working lands.
- Twenty percent (20%) is used toward matching grants to Marin Resource Conservation District for implementing carbon farm plans and similar projects on working agricultural lands which will support and enhance water quality and soil health and other natural resources.
- Fifty percent (50%) is used toward the purchase of perpetual agricultural conservation easements to protect and permanently preserve Marin County farms and ranches for productive agricultural use.

**Marin County Parks**  
**County of Marin – Measure A Funds**  
**Notes to Schedule of Revenues and Expenditures**  
**For the fiscal year ended June 30, 2023**

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**3. EXPENDITURE PLAN, Continued**

*City, Town, and Applicable Special District Program* – The purpose of this Program is to assist in Marin’s municipalities and applicable special districts in managing their parks, open space preserves, recreation programs, and vegetation to promote biodiversity and reduce wildfire risk. Fifteen (15%) of the revenues generated annually by this Measure shall be made available for the following uses.

- Provide grants to cities, towns, and applicable special districts (special districts that provide for parks, open space and/or recreation in unincorporated areas), to maintain, restore, and/or renovate existing parks, preserves, and recreational facilities; to construct new parks and recreational facilities or acquire parklands; or to engage in vegetation management to reduce wildfire risk, promote biodiversity, or control invasive non-native weeds on private, municipal, or district lands.
- Funds shall be available through a grant allocation process that will be designed in concert with the cities, towns, and applicable special districts. The grant allocation process, but not the individual projects, shall be subject to approval by the Marin County Board of Supervisors. This program’s annual amount or its balance, may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax increase.

**3. OVERSIGHT COMMITTEE AND IMPLEMENTATION**

**A. *Community Oversight Committee***

A Community Oversight Committee shall be created by the Marin County Board of Supervisors within six months of the effective date of Ordinance No. 3586 levying the sales tax increase. The responsibilities of this committee shall be to review Plan expenditures on an annual basis to ensure they conform to the Plan, and oversee an annual audit and prepare an annual report describing how the funds were spent.

Members of the committee shall be appointed by the Board. The role of the committee shall be to advise the Board and staff on these matters. The committee shall report to the Director and General Manager of Marin County Parks.

Members of the Community Oversight Committee shall be county residents who are neither elected officials of the government, nor employees from any agency or organization that either oversees or benefits from the proceeds from the sales tax. The committee shall consist of seven at-large members.

The Board shall approve bylaws related to the conduct of committee meetings and business. Meetings of the committee shall be open to the public and shall be held in compliance with the Ralph M. Brown Act, California’s open meeting law.

The committee shall dissolve after all revenue collected from this Measure is expended and a final report is submitted.

**Marin County Parks  
County of Marin – Measure A Funds  
Notes to Schedule of Revenues and Expenditures  
For the fiscal year ended June 30, 2023**

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**3. OVERSIGHT COMMITTEE AND IMPLEMENTATION, Continued**

***B. Re-implementation Requirements***

Implementation of the plan shall be guided by the following procedures to ensure that the revenue generated by the Measure is spent in the most efficient and effective manner possible, consistent with servicing the public interest in Marin County, and the desires of the voters of Marin County:

- a. The Marin County Parks and Open Space Commission shall conduct a public meeting annually to gain public input on selection of projects to expend the sales tax revenues as part of the County's annual budget development process.
- b. The County of Marin is charged with the fiduciary duty to administer sales tax proceeds in accordance with applicable laws. Disbursement of funds as grants shall be subject to terms and conditions that may include, but are not limited to, the County's right to 1) require grantees to enter into funding agreements with the County; 2) require matching funds; and 3) audit a grantee's use of tax proceeds.
- c. Actual revenues generated by the Measure may be higher or lower than estimates in this Plan due to variability in annual tax receipts. The County shall annually estimate revenue from the Measure.
- d. The County may accumulate revenue over multiple years so that sufficient funding is available for larger and long-term projects. All interest income shall be used for the purposes identified in this Plan, and shall accrue proportionately to the programs identified in this Plan. Ten (10) years after the termination date of the sales tax re-implementation, unused funds and accrued interest from the Sustainable Agriculture Program and the City, Town, and Applicable Special District Program shall be available for any purpose consistent with this Plan, subject to approval by the Board of Supervisors.
- e. Sales tax proceeds are intended to augment annual County of Marin General Fund support for Marin County Parks. Any reduction in the annual net county costs below the 2022-23 allocation to Marin County Parks from the General Fund will be within the range of reductions being required from other county departments.
- f. To enhance local workforce development and employment opportunities, and involve youth and young adults in caring for our natural resources, the county will reach out to local community based, not-for-profit, and/or for profit businesses and consider these entities for the provision of new contracted services funded by this measure.
- g. No more than five percent (5%) of the Parks and Open Space Program's annual amount may be used for administrative expenses by the County.
- h. No more than five percent (5%) of the Sustainable Agriculture Program's annual amount may be used for administrative expenses by the County.

**Marin County Parks  
County of Marin – Measure A Funds  
Schedule of Procedures and Findings  
For the fiscal year ended June 30, 2023**

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**1. SUMMARY OF COMPLIANCE TESTS PERFORMED**

We performed the following tests of compliance:

- a. Allocation of Measure A Sales tax receipts:
  - i. We verified that the County deposited 100% of Measure A sales tax receipts into the County's Measure A Funds.
  - ii. We verified that the County had correctly allocated the Measure A receipts to the three programs included in the Expenditure Plan.
    1. The Park and Open Space Program was allocated sixty five percent (65%) of total Measure A sales tax receipts. Allocations within the Program were made appropriately.
    2. The Sustainable Agriculture Program was allocated twenty percent (20%) of total Measure A sales tax receipts. Allocations within the Program were made appropriately.
    3. The City, Town, and Applicable Special District Program was allocated fifteen percent (15%) of total Measure A sales tax receipts.
- b. Expenditures Plan:
  - i. We verified that the payments made from Measure A funds were valid and for allowable activities stated in Expenditure Plan.
    1. Parks and Open Space Program – Payments made against Measure A funds allocated for this program were used to protect or restore natural resources, maintain existing county parks and open space preserves, and preserve natural lands.
    2. Sustainable Agriculture Program – Payments made against Measure A funds allocated for this program were used to support and enhance ecosystem services, climate resiliency, and the protection, restoration, and sustainability of Marin County agricultural working lands and food systems.
    3. City, Town, and Applicable Special District Program – Payments made against Measure A funds allocated for this program were used to assist in Marin's municipalities and applicable special districts in managing their parks, open space preserves, recreation programs, and vegetation to promote biodiversity and reduce wildfire risk.
  - ii. We verified payroll costs charged to Measure A funds were appropriate and valid by reviewing employee job descriptions, personnel action form, and time activity reports.
  - iii. We verified that the County did not exceed the five percent (5%) administration cost limit for Parks and Open Space Program and Sustainable Agriculture Program.

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**2. CURRENT YEAR FINDINGS**

No current year findings.

**3. PRIOR YEAR FINDINGS**

No prior year findings.