

DRAFT MINUTES

MEASURE W WEST MARIN TRANSIENT OCCUPANCY TAX RATE AREA
OVERSIGHT COMMITTEE
(MWWM TOT Oversight Committee)
Regular Public Meeting
Tuesday, March 12, 2024, 5:30 P.M.

Location: West Marin Multi-Services Center, One 6th Street, Point Reyes Station
The County of Marin encourages a respectful dialogue that supports freedom of speech and values diversity of opinion. Committee members, staff, and the public are expected to be polite and courteous.

- 1) **Call to Order** by Chair, Pamela Lichtenwalner at 5:34 PM.
Roll Call of committee members present: Allan Bortel, Michelle Clein, Mike Durrie, Pamela Lichtenwalner, and Kirk Marckwald.
Staff: Michelle Camacho, Molly Kron, Mina Martinovich, and Jennifer Menicucci.

- 2) **Public Comment:** None

- 3) **Approve Minutes from March 7, 2024** (Action Item): Chair Pamela Lichtenwalner asked the Committee if there were any corrections, comments to the previously circulated minutes of March 7, 2024. Mr. Bortel commented on the community housing funds for the former Coast Guard housing which had not been funded yet. Ms. Kron reminded him that they have not applied for funding because the project is not ready yet. Ms. Lichtenwalner asked for any public comments. No public comments. Ms. Lichtenwalner moved for a motion to approve the minutes from March 7, 2024, as presented.
M/s Bortel/Clein moved to adopt the minutes of March 7, 2024.
Roll Call was taken of each Commission:
Ayes: All
Noes: 0
Abstains: 0
Motion passes.

- 4) **Presentation of FY2022-23 Compliance Audit.** (Action Item):
Ms. Michelle Camacho, Internal Audit Manager and Ms. Mina Martinovich, Director of Finance reviewed the fiscal year 2022-2023 Measure W Audit with the Committee. Ms. Martinovich gave an overview of the department responsibilities as the tax collector, the governance of the Oversight Committee, and the role of the internal audit. The Committee discussed with Ms. Martinovich the internal audit team versus hiring an external audit. Ms. Martinovich stated the Committee may go outside the County if desired to hire an external audit team. Ms. Lichtenwalner stated the costs would be great and prefers to use the County Internal Audit team.

Ms. Camacho discussed the technical governance structures for the allocations of revenues and expenditures for each category fire/emergency and community housing. All allocations of revenues/expenditures passed the audit tests, with only one observation for Marin County Fire Department (MCFD) who is the administrator of funds as well as a recipient. The observation identifies the need to pull the administration fee into the reserve fund in the current fiscal year. Ms. Camacho identified one error in the audit Appendix D on page 13. The error requires an edit to row G, column 'Recipient entity/Agency' by adding in the vendors and removing Marin County Fire Department.

Ms. Camacho stated there were no findings, difficulties, or any non-compliant issues during the audit, and the specific recommendations for process improvements were accepted. She also gave a brief overview on the differences of an observation versus a finding.

Next, Ms. Martinovich reviewed the Appendices and discussed with the Committee their various questions regarding the audit. The Committee stated they would like to see more transparency within the audit and specifically discussed the following items to have additional explanations:

- On page 4 of the Audit report, under Prioritization and Distribution of Funds, section (2) Community Housing, add a note indicating where more information can be found for the housing priorities, specifically the webpage link should be added.
- Appendix A, page 10, add a footnote with a description for the following Expenditures: *General Government, Public Protection, and Public Assistance.*
- Appendix C, page 12, add an additional schedule page specific to Community Housing showing the funding priorities for more transparency:
 - Housing needs Study (up to \$100,000)
 - Housing Production (up to 90% of remaining funds)
 - Direct Housing Assistance (up to \$100,000)
 - Set Aside for Future Larger Projects (10%)

Mr. Marckwald moved for a motion, to formally accept the FY22-23 Audit Report with the discussed changes.

M/s Marckwald/Lichtenwalner moved to formally adopt the FY22-23 Audit Report with the additional changes.

Roll Call was taken of each Commissioner:

Ayes: All

Noes: 0

Abstains: 0

Motion passes.

5) **Selection of sub-committees:** (Action Item): Ms. Lichtenwalner stated the Committee will write a letter to the Board of Supervisor with their acceptance of the Audit report. Two members from the committee may join the board letter sub-committee. Mr. Marckwald and Ms. Lichtenwalner both volunteered. The Committee supported the two members.

Mr. Bortel moved to approve the motion to accept Kirk Marckwald and Pamela Lichtenwalner to the board letter sub-committee.

M/s Clein/Durrie moved to approve Kirk Marckwald and Pamela Lichtenwalner to the board letter sub-committee.

Roll Call was taken of each Commissioner:

Ayes: All

Noes: 0

Abstains: 0

Motion passes.

6) **Adjourn Meeting:** Ms. Lichtenwalner moved to adjourn the meeting at 7:09 PM.

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