



Independent Accountant's Report on
Applying Agreed-Upon Procedures
For the Year Ended June 30, 2023
Measure M

County of Sonoma, California

Independent Accountant’s Report on Applying Agreed-Upon Procedures 1

Exhibits – Agreed-Upon Procedures and Findings

 Exhibit A..... 2



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Supervisors
County of Sonoma, California

We have performed the procedures enumerated in Exhibit A to assist the County of Sonoma, California (County) in determining compliance related to Ordinance No. 6238 (Ordinance) (Measure M) for the year ended June 30, 2023. The County's management is responsible for its compliance with the Ordinance for the year ended June 30, 2023.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting in testing its compliance with the Ordinance, and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are included in Exhibit A.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on determining compliance related to the requirements of the Ordinance. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the audit committee and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Rancho Cucamonga, California
March 27, 2024

The agreed-upon procedures performed, and the related responses and findings are as follows:

1. Review actual receipts by Sonoma County from the California Department of Tax and Fee Administration (CDTFA) and confirm accurate and complete depositing of receipts into Trust Funds established by the County for receipt and distribution of Measure M Sales Tax proceeds.

Findings – No exceptions were found as a result of this procedure.

2. Review all additional transactions recorded within Trust Funds and confirm only allowable expenses and interest are recorded per Measure M.

Findings – No exceptions were found as a result of this procedure.

3. Review disbursements from County Parks Measure M Clearing Trust Fund and confirm appropriate allocation and disbursement to 3 Regional Parks Funds per Measure M Expenditure Plan.

Findings – No exceptions were found as a result of this procedure.

4. Review disbursements from Cities Parks Measure M Clearing Trust Fund and confirm appropriate allocation and disbursement to 9 Cities per Measure M Expenditure Plan.

Findings – No exceptions were found as a result of this procedure.

5. Select a sample of the 30 largest expenditures of Measure M Sales Tax proceeds by 3 Regional Parks Special Revenue Funds and confirm allowable use of proceeds per Measure M Expenditure Plan.

Findings – No exceptions were found as a result of this procedure.