

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
CITY OF SAN PABLO
MEASURE Q
COLLECTION, MANAGEMENT AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2022**

This Page Left Intentionally Blank

**INDEPENDENT ACCOUNTANT’S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
MEASURE Q COLLECTION, MANAGEMENT AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2022**

Honorable Mayor and Members
of the City Council
City of San Pablo, California

We have performed the procedures enumerated below, which were agreed to by the City of Pablo (City), California, on the collection, management, and expenditure of Measure Q revenues for the year ended June 30, 2022. The City’s management is responsible for the collection, management, and expenditure of Measure Q revenues. The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose for Measure Q collections, management, and expenditure. 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 associated findings are as follows:

1. We obtained Ordinance 2012-005 imposing the Measure Q transaction and use tax and noted that the tax “is a general tax whose proceeds shall be deposited in the City’s General Fund and expended for any lawful purposes of the City.”
2. We obtained a confirmation of Measure Q Sales Tax Add-On remittances of \$1,030,635 for the fiscal year from the State Controller’s Office and reconciled it to the revenues recorded in the City’s general ledger Measure Q account (100-0000-31303) of \$1,026,277.
3. We obtained Resolution No. 2013-025 that established the citizens’ oversight committee. Per inquiry of City staff, the five member citizens’ oversight committee was established in February 2013. We also obtained Resolution Nos. 2019-105, 2020-087 and 2020-088, which were adopted to fill vacancies on the Committee.

The Committee met once during the fiscal year, on May 25, 2022, and discussed the following:

- I. Appointment of Chair and Vice Chair,
 - II. Presentation of Informational Report to Independent Citizens Oversight Committee regarding Measure Q 2020/21 Annual Report, and
 - III. Approval and Execution of 2020/21 Compliance Statements for Measure Q for period ending June 30, 2021.
4. We inquired of City management whether there were any City Council directives adopted during the fiscal year affecting Measure Q revenues. We noted the City Council directed \$187,500 be granted to the San Pablo Economic Development Corporation.
 5. We obtained the general ledger detail of expenditures applied to the Measure Q funding for the year ended June 30, 2022 from the City’s Finance staff.

6. Below is a summary of the expenditures of the Measure Q funds obtained in procedure #5 by type and purpose:

a. Payroll (salary and benefits by employee position):	
Community Services Coordinator II	\$129,083
Community Services Manager	171,447
Police Officer (School Resource Officer)	53,862
Police Cadet	6,070
Community Services Coordinator II	91,486
Police Officer (Gang Unit)	254,360
b. Professional Services	151,307
c. Grant to the San Pablo Economic Development Corporation	187,500
d. Other	4,344
	<hr/>
Total Measure Q Expenditures	<u>\$1,049,459</u>

7. We obtained the supporting documentation or City staff's explanation for cumulative charges by employee in category #6 a. above that exceeded \$5,000 and for individual transactions in categories #6 b. through d. above that exceeded \$5,000 as follows:

I. Payroll:

- i. *Community Services Coordinator I/II* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2021 to June 30, 2022. Per City staff, the position has been assigned to the Youth, Schools & Community Partnerships Division.
- ii. *Community Services Manager* - The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2021 to June 30, 2022. Per City staff, the position is responsible for overseeing the Full-Service Community Schools Program.
- iii. *Police Officer (School Resource Officer)* – The amount of payroll and benefits charged for this position was based on 100% of salaries and benefits paid during the pay periods from July 1, 2021 to June 30, 2022. Per City staff, the position fully supports Measure Q programming.
- iv. *Police Cadet* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2021 to June 30, 2022. Per City staff, the position fully supports Measure Q programming.
- v. *Community Services Coordinator I/II* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2021 to June 30, 2022. Per City staff, the position has been assigned to youth outreach in the Youth, Schools & Community Partnerships Division.

- vi. *Police Officer (Gang Unit)* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2021 to June 30, 2022. Per City staff, this Detective position has been assigned to the Gang Unit in Priority Oriented Policing (POP).

II. Professional Services:

- i. Check #'s 138152, 139226, 138340, 139100, 139566, 140012, 140430, 140847, and 140916, totaling \$657,418, to Bay Area Community Resources, are for the period July 2021 through June 2022. Of this amount, \$135,000 was charged to Measure Q. The costs were to help subsidize Beacon Community School Directors at four San Pablo schools, who are responsible for the coordination of programs and services, as well as non-personnel expenses for the San Pablo Beacon Community School Initiative from July 1, 2021 to June 30, 2022.

III. Economic Development Corporation Grant:

- i. Check #139073, a portion of the invoice in the amount of \$187,500 to San Pablo Economic Development Corporation is for programs related to public safety (including gang prevention), job creation and job training for local residents (including the disenfranchised), youth services, and all other general city services vital to the preservation of public health, safety and welfare.

We were engaged by the City 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Measure Q collections, management, and expenditures as of June 30, 2022. 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 City 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 management and the City Council and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze + Associates

Pleasant Hill, California
December 6, 2022

This Page Left Intentionally Blank