



## Annual Report Review: Role & Responsibilities

### 1. Core Responsibilities Related to Annual Reports

- Review of Agency Reports
  - o Each agency receiving Measure H funds must submit an annual report by December 31.
  - o The Committee is responsible for reviewing all agency reports.
- Oversight and Accountability
  - o The Oversight Committee will **ensure funds are invested into program categories** which include, but are not limited to 1) wildfire prevention, preparedness, emergency response and vegetation management; 2) recruitment and retention of local firefighters; 3) updates to essential equipment and facilities; 4) transfer of funds among designated local agencies or entities; 5) implementation costs, and 6) countywide expenditures. The revenues collected from the tax may be **used only to supplement existing services** and may not be used to pay for existing operations.
  - o The Committee may recommend investigations into potential misuse of funds to the California State Attorney General, the Sonoma County District Attorney, or the Sonoma County Grand Jury.
- Compilation and Reporting
  - o The Committee compiles all agency reports into a Comprehensive Measure H Annual Report.
  - o This Report is submitted to the Board of Supervisors as a consent item by July 31.
  - o If pulled for discussion, the Committee Chairperson or Vice Chairperson presents the report at the Board of Supervisors meeting.

### 2. Limitations of Authority

- The Committee does not:
  - o Set spending priorities.
  - o Make decisions on financing plans.
  - o Influence tax rate projections.
  - o Direct County or fire agency staff or officials.



### 3. Required Report Contents

- Each agency’s report must include:
  - o Budget-to-actual report, balance sheet, and fund balance report.
  - o Summary of funded positions, equipment, and facilities.
  - o Description of fire prevention activities, including vegetation management.
  - o Status updates on capital improvement projects.
  - o Evidence of compliance with the requirement that funds are used to enhance operations, not replace existing funding (proportional budget allocations and personnel expenditures compared to FY 2021–22).
  - o Explanation of any material changes in service needs.
  - o Disclosure of any unspent funds from prior years and their intended use.
  - o Attachments: annual budget, audit or financial review, and baseline budget documents.

### 4. Timeline

