



# CITY OF SAN MATEO

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## Agenda Report

Agenda Number: 7

Section Name: {{section.name}}

Account Number: 10-2021

File ID: {{item.tracking\_number}}

**TO:** City Council  
**FROM:** Alex Khojikian, City Manager  
**PREPARED BY:** Finance Department  
**MEETING DATE:** January 21, 2025

**SUBJECT:**  
Examination of Sales or Transactions and Use Tax Records – Approval

### RECOMMENDATION:

Adopt a Resolution to authorize Hinderlighter de Llamas and Associates to examine sales or transactions and use tax records for all sales and transactions and use taxes.

### BACKGROUND:

The Finance Department has contracted with MuniServices, LLC for several years to provide for the examination and audit services for all sales and transactions and use taxes. These services ensure that all sales and transactions and use revenues are appropriately calculated, collected, and received by the City of San Mateo. Since sales tax data is confidential, the City must formally delegate this authority to a third party via a Resolution that it files with the California Department of Tax and Fee Administration (CDTFA). In December 2024, the Finance Department entered into a new agreement with Hinderlighter de Llamas and Associates to provide examination and audit services for all sales and transactions and use taxes. As a result, the City must file a new Resolution with CDTFA to formally delegate this authority to Hinderlighter de Llamas and Associates and allow them to access our records as the new third-party examiner.

### BUDGET IMPACT:

There is no budgetary impact related to this Resolution. The services are the same as the services provided by MuniServices LLC.

### ENVIRONMENTAL DETERMINATION:

This Resolution to authorize examination of sales or transactions and use tax records is not a project subject to CEQA, because it consists of a government fiscal activity which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. (CEQA Guidelines Section 15378(b)(4).)

### NOTICE PROVIDED

All meeting noticing requirements were met.

### ATTACHMENTS

Att 1 – Proposed Resolution

### STAFF CONTACT

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