MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday October 15, 2012, in the offices of the District auditors; Maze & Associates at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California.

TRUSTEES PRESENT	Jim Pinckney, Chairperson Sharyn Rossi Dan Pellegrini Jose Saavedra
TRUSTEES ABSENT	None
OTHERS PRESENT	Vikki Rodriguez, Maze & Associates Craig Downs, General Manager Ray Waletzko, Administrative & Finance Manager

1. The Committee meeting was called to order at 10:01 A.M.

2. Roll call indicated that four trustees were present and no one was absent.

3. PUBLIC INPUT ON NON AGENDA ITEMS

   None.

4. APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON AUGUST 7, 2012

** Motion was made by Trustee Pellegrini and seconded by Trustee Saavedra to approve minutes from Committee meeting held on August 7, 2012. Motion passed

5. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES FOR REPORT AND ANALYSIS OF DRAFT OF FISCAL YEAR 11/12 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE (APPENDIX I) - Vikki Rodriguez of Maze & Associates gave a detailed explanation of the draft of the audited financial statements and the Memorandum of Internal Control. Ms Rodriguez explained that the District received an unqualified opinion with no audit findings and no material weakness on this years audit. Time was spent discussing GASB 54, which re-categorized our designated reserves; in particular, the Unassigned dollars on the balance sheet were addressed. It was decided that some mention should be made in the Management's Discussion and Analysis portion of the financial statements and Administrative & Finance Manager Waletzko said he would draft something for inclusion in the final audit to address this issue. The committee discussed the loan of $324,842 to the State of California under Proposition 1A and how it is accounted for in the financial statements.

Ms. Rodriguez then reviewed the Memorandum of Internal Control. She noted that the audit team found no material weaknesses and found the District had adequate internal financial controls.

The committee reviewed the status of the District contract with Maze & Associates. It was reiterated that the intent of the committee was for Ms. Rodriguez to continue as the Engagement Partner and a new field audit team on the District audit for the period of the entire three year contract; without any required annual changes to the field team.

A motion was made by Trustee Pellegrini and seconded by Trustee Rossi to recommend, to the full Board of Trustees, the adoption of the audited financial statements, with recommended changes, at the November 5th, 2012, board meeting. Motion passed.

6. ADJOURNMENT - There being no further business, the meeting was adjourned at 11:05 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on September 5, 2013.

COPY

Jim Pinckney, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: