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**BOARD OF TRUSTEES
AUDIT COMMITTEE
SPECIAL MEETING**

****MONDAY, NOVEMBER 9, 2020****

**AGENDA
6:00 PM**

To be held via teleconference – see below

**IMPORTANT NOTICE REGARDING COVID-19
AND TELECONFERENCE MEETINGS:**

Pursuant to Governor's Executive Orders N-25-20, N-29-20, and N-33-20 and the Contra Costa County Public Health Officer Order No. HO-COVID19-03, and guidance from the CDC to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using **Zoom** (see Executive Order 29-20).
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting remotely in the manner described below.

HOW TO OBSERVE THE MEETING

Computer or mobile: Watch or listen to the meeting from a computer with internet access by navigating to:

<https://zoom.us/j/91843637890?pwd=TmVZYWFkXUEJaQmExellrOTYzU0JmZz09>

NOTE: This is a public meeting that can be seen and heard live by any member of the public.

Meeting ID: 918 4363 7890 PASSWORD: AUDIT

Or listen to the meeting live by calling **(669) 900-9128** for **Meeting ID: 918 4363 7890** and entering the **PASSWORD: 300753**

HOW TO SUBMIT PUBLIC COMMENTS

Please email your comments to pmacedo@contracostamosquito.com, write "Public Comment" in the subject line. In the body of the email, include the agenda item number AND title, as well as your comments. Comments may be made at any time prior to the meeting, or as follows. During the meeting, the Committee Chair or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess of less than 5 minutes will take place during the time public comment is open to allow emailed comments to be received and provided to the Chair. Once the public comment period is closed, all comments timely received will be read aloud. Comments received after the close of the public comment period will be added to the record after the meeting.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **PERRY CARLSTON** Concord • Vice President **LOLA ODUNLAMI** Antioch • Secretary **DANIEL PELLEGRINI** Martinez
Brentwood **MARSHON THOMAS** • Clayton **PEGGIE HOWELL** • Contra Costa County **JIM PINCKNEY** **CHRIS COWEN & DARRYL YOUNG** • Danville **RANDALL DIAMOND**
El Cerrito **THOMAS MINTER** • Hercules **DUYLINH NGUYEN** • Lafayette **JAMES FITZSIMMONS** • Moraga **ROBERT LUCACHER** • Oakley **MICHAEL KRIEG** • Orinda **KEVIN MARKER**
Pinole **WARREN CLAYTON** • Pittsburg **RICHARD AINSLEY PhD** • Pleasant Hill **JENNIFER HOGAN** • Richmond **Vacant** • San Pablo **Vacant** • San Ramon **PETER PAY** • Walnut Creek **JAMES MURRAY**

ACCESSIBILITY INFORMATION

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Paula Macedo, General Manager, at least 48 hours before the meeting at (925) 457-8464 or pmacedo@contracostamosquito.com. Advance notification will enable the District to swiftly resolve such requests to ensure accessibility.

AGENDA

CALL TO ORDER:

- Roll Call
- Pledge of Allegiance

1. PUBLIC INPUT ON NON AGENDA ITEMS

This time is reserved for members of the public to address the Board relative to matters of the District NOT on the agenda. No action may be taken on non-agenda items unless authorized by law. Public comments may be submitted as specified above.

2. APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON OCTOBER 19, 2020

3. DISCUSSION OF FY20 (2019/2020) DISTRICT AUDIT AND GASB 68 FROM CCCERA

4. BOARD AND STAFF ANNOUNCEMENTS

5. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 5 days before the noted meeting.



Maria Bagley, Administrative Services Manager

11/04/2020

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

NOVEMBER 9, 2020 AUDIT COMMITTEE SPECIAL MEETING

1. No comment, see agenda
2. APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON OCTOBER 19, 2020 (Pages 4-5)
3. DISCUSSION OF FY20 (2019/2020) DISTRICT AUDIT AND GASB 68 FROM CCCERA – the committee will review the final draft FY19/20 District Audit with the GASB 68 OPEB obligation from CCCERA.
- 4 - 5. No comment, see agenda

AUDIT COMMITTEE MEETING
MINUTES

An Audit Committee special meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday, October 19, 2020, via teleconference pursuant to Governor's Executive Orders N-25-20, N-29-20, and N-33-20 and the Contra Costa County Public Health Officer Order No. HO-COVID19-03, and guidance from the CDC to minimize the spread of the coronavirus.

TRUSTEES PRESENT Jim Fitzsimmons, Chair
 Perry Carlston
 Peggie Howell
 Peter Pay
 Daniel Pellegrini

TRUSTEES ABSENT Robert Lucacher

OTHERS PRESENT Paula Macedo, General Manager
 Maria Bagley, Administrative Services Manager
 David Alvey, Maze & Associates

CALL TO ORDER

Chair Fitzsimmons called the meeting to order at 5:02 p.m.

ROLL CALL

A roll call indicated that five Trustees were present, and one was absent.

1. PUBLIC INPUT ON NON AGENDA ITEMS – None.

2. APPROVAL OF MINUTES FROM AUDIT COMMITTEE MEETING HELD ON AUGUST 17, 2020

- ** Motion was made by Trustee Pellegrini and seconded by Trustee Carlston to approve the minutes from the Audit Committee meeting held on August 17, 2020. *Motion passed unanimously.*

3. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR DRAFT FINANCIAL REPORT AND ANALYSIS OF DRAFT OF FY19/20 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE – the committee met with David Alvey, Maze & Associates, to review the draft FY19/20 District Audit and Memorandum of Internal Control. David Alvey presented the audit to the committee and stated that the District received an unmodified opinion for this audit, which was the cleanest opinion available. The final audit will be completed once the District receives GASB 68 from CCCERA, which is expected to be the last week of October.

5. BOARD AND STAFF ANNOUNCEMENTS – None
6. ADJOURNMENT – 5:32 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee special meeting held on November 9, 2020.

Jim Fitzsimmons, 2020 Chair Audit Committee