

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday October 21, 2013, 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
 Perry Carlston
 Randall Diamond

TRUSTEES ABSENT None

OTHERS PRESENT Vikki Rodriguez, Maze & Associates
 Craig Downs, General Manager
 Ray Waletzko, Assistant Manager

1. The Committee meeting was called to order at 10:00 A.M.

2. Roll call indicated that six 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 SEPTEMBER 5, 2013

** Motion was made by Trustee Pellegrini and seconded by Trustee Saavedra to approve minutes from Committee meeting held on September 5, 2013. Motion passed

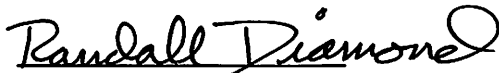
5. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES FOR REPORT AND ANALYSIS OF DRAFT OF FISCAL YEAR 12/13 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE - Vikki Rodriguez of Maze & Associates gave a detailed explanation of the draft of the audited financial statements and the Memorandum of Internal Control. Ms Rodriguez explained that the District received an unqualified opinion with no audit findings and no material weakness on this years audit. There was some discussion on the changes required by GASB Statement 63. This statement changed the name of some of the financial statements in the financial audit and others were newly required statements. Ms Rodriguez noted that none of the required changes had a material effect on the District financial report. In addition there was some discussion on the re-categorized District reserves, the loan of \$324,842 to

the State of California under Proposition 1A and how it is accounted for in the financial statements, District compliance with GASB 45 Other Post Employment Benefits and Note 6, the District Pension Plan.

A motion was made by Trustee Rossi and seconded by Trustee Pellegrini to recommend, to the full Board of Trustees, the adoption of the audited financial statements, with recommended changes, at the November 4th, 2013, board meeting. Motion passed.

6. DISCUSS AUDITOR CONTRACT FOR SERVICES - Trustee Pinckney explained the status of the District contract with Maze & Associates; which expires at the close of the current financial audit. The committee discussed the legislation pertaining to auditor rotation and the performance of the current auditors. After much discussion it was decided by the committee to recommend to the full Board of Trustee that staff negotiate a new three year extension with Maze & Associates. The parameters to be included were a cost of living increase, minimum increases for additional services, requirement that all future Supervisor auditors on site for the field audit be rotated annually and Ms. Rodriguez to continue as the Engagement Partner.
7. ADJOURNMENT - There being no further business, the meeting was adjourned at 11:15 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on September 16, 2014.


Randall Diamond, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: