

## MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday October 27, 2014, in the offices of the District auditors; Maze & Associates at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California.

TRUSTEES PRESENT      Randall Diamond, Chairperson  
                                 Perry Carlston  
                                 Chris Cowen  
                                 Dan Pellegrini  
                                 Sharyn Rossi

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 11:00 A.M.
2.      Roll call indicated that five 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 16, 2014

\*\*      Motion was made by Trustee Pellegrini and seconded by Trustee Cowen to approve minutes from Committee meeting held on September 16, 2014. Motion passed

5.      MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES FOR REPORT AND ANALYSIS OF DRAFT OF FISCAL YEAR 13/14 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 unmodified opinion and detailed that this is equivalent to the unqualified opinion terminology that was formerly used. She noted there was no audit findings and no material weakness on this years audit. There was some discussion on the changes required by GASB Statement 68 next year that will require much more detail on the District pension obligations.

Trustee Diamond suggested that a more detailed description of some key elements of the

audit should be included in the Staff Report of the November 10<sup>th</sup> board agenda in order for Trustees to have a better understanding of an otherwise complex document. A number of key areas were discussed and staff agreed to draft language and include it in the November agenda.

A motion was made by Trustee Pellegrini and seconded by Trustee Cowen to recommend, to the full Board of Trustees, the adoption of the audited financial statements, with recommended changes, at the November 10<sup>th</sup>, 2014, board meeting. Motion passed.

6. ADJOURNMENT - There being no further business, the meeting was adjourned at Noon

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on September 3, 2015.

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Jim Fitzsimmons, Chairperson  
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: