

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Thursday, September 3, 2015, in the offices of the District auditors; Maze & Associates at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California.

TRUSTEES PRESENT Perry Carlston
 Dan Pellegrini
 Sharyn Rossi

TRUSTEES ABSENT Jim Fitzsimmons

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 three trustees were present and one was absent.
3. PUBLIC INPUT ON NON AGENDA ITEMS

None.
4. APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON OCTOBER 27, 2014

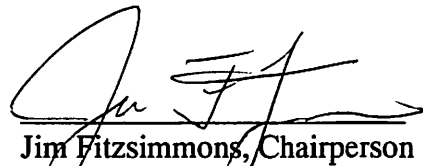
** Motion was made by Trustee Carlston and seconded by Trustee Rossi to approve minutes from Committee meeting held on October 27, 2014. Motion passed
5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK - Ms. Vikki Rodriguez of Maze & Associates informed the committee that per the conditions of our audit contract she will remain as the Engagement Partner on our Audit. She then noted that the Supervisor in Charge of the District audit will be Zack Korach and the Staff Auditor will be Brent Okuhara.
6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 14/15 ANNUAL AUDIT PROCESS - Ms. Rodriguez discussed the audit planning meeting agenda that detailed the steps their firm would follow in auditing the District financial statements for fiscal year 14/15. It was noted that confirmation letters to legal, VCJPA and Contra Costa Retirement Association have gone out and that Maze & Associates staff will be at the District September 21 - 23, 2015, to conduct their field audit. Ms. Rodriguez noted that the biggest change this year will be in relation to compliance with GASB 68; net pension liability. Maze will determine the required amount of actuarial obligations for retirement benefits that must be stated in the District annual financial statements.

Ms Rodriguez explained that audit standards require open communication with board members and staff and she asked all present if they were aware of any fraud or areas that they felt needed closer observation. She explained that Maze & Associates cannot audit every transaction but rather they have requirements to test a pre-determined sampling size.

Assistant Manager Waletzko noted that he participated in the webinar on fraud prevention that Maze & Associates held September 2nd, 2015. Some of the highlights of that webinar were noted and some areas that may have contributed to the fraud that occurred at the San Mateo Mosquito Abatement District were discussed.

7. ADJOURNMENT - There being no further business the meeting was adjourned at 10:50 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on October 16, 2015.



Jim Fitzsimmons, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN