



**BOARD OF TRUSTEES
AUDIT COMMITTEE MEETING
MONDAY, JUNE 5, 2023
10:00 AM
At Maze & Associates
3478 Buskirk Avenue #215
Pleasant Hill, CA 94523**

AGENDA

- 1. CALL TO ORDER**
Roll Call
Pledge of Allegiance
- 2. AGENDA MANAGEMENT**
- 3. PUBLIC INPUT ON NON-AGENDA ITEMS**
This time is reserved for members of the public to address the committee 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 below and will be limited to three minutes per person.
- 4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE MEETING HELD ON JANUARY 12, 2023**
- 5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK**
- 6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS**
- 7. BOARD AND STAFF ANNOUNCEMENTS**
- 8. ADJOURNMENT**

I hereby certify that the District Board of Trustees Budget Committee Meeting Agenda was posted 10 days before the noted meeting.

Natalie Martini, Financial Administrator

5/26/2023

Date

Protecting Public Health Since 1927

BOARD OF TRUSTEES

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Members of the public may participate in the meeting in-person. Public comments may be submitted in advance of the meeting by emailing Paula Macedo at pmacedo@contracostamosquito.com. Alternatively, members of the public may offer spoken comments when public comment is requested, either at the beginning of the meeting as to non-agenda items, or regarding an agenda item at the time the item is considered. Comments shall be limited to three minutes per person, unless different time limits are set by the Chairperson.

In compliance with the Americans with Disabilities Act, if you need a disability-related modification or accommodation to participate in this meeting, please contact Paula Macedo, General Manager, as early as possible, and at least 48 hours before the meeting at (925) 457-8464 or pmacedo@contracostamosquito.com.

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

JUNE 5, 2023 AUDIT COMMITTEE MEETING
STAFF REPORT

1. No comment
2. **AGENDA MANAGEMENT** – Consider order of items.
3. **PUBLIC INPUT ON NON-AGENDA ITEMS**
4. **APPROVAL OF MINUTES FROM BUDGET COMMITTEE SPECIAL MEETING HELD ON JANUARY 12, 2023 (Pages 4-5)** – Minutes from Budget Committee meeting held on January 12, 2023 were attached.
5. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK** – David Alvey, from Maze & Associates, will give some background information on the individuals who will be responsible for the District audit this fiscal year.
6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS** – the committee will meet with auditors from Maze & Associates to discuss the annual audit process. The committee will discuss any additional items they would like the auditors to look at, including non-material items.
- 7, 8. **BOARD AND STAFF ANNOUNCEMENTS / ADJOURNMENT** – No comment

AUDIT COMMITTEE MEETING
MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Thursday, January 12, 2023, 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
 Michael Krieg
 Daniel Pellegrini
 Damian Wong

TRUSTEES ABSENT None

OTHERS PRESENT Paula Macedo, General Manager
 Natalie Martini, Administrative Analyst II
 David Alvey, Maze & Associates

1. CALL TO ORDER:

Chair Fitzsimmons called the meeting to order at 5:01 p.m.

Roll Call: A roll call indicated that 5 Trustees were present and none were absent.

2. AGENDA MANAGEMENT – There were no changes to the agenda and the agenda was adopted by rule.

3. PUBLIC INPUT ON NON AGENDA ITEMS - None

4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON JUNE 14, 2022

** Motion was made by Trustee Krieg and seconded by Trustee Carlton to approve the minutes from the Audit Committee special meeting held on June 14, 2022. *Motion passed unanimously.*

5. MET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY22 (2021-2022) DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE – the committee reviewed and discussed the draft audit document provided by David Alvey. Alvey stated that the audit was free from material misstatements and accurate, and that the District was receiving an unmodified opinion again. He explained that the District total current assets increased 8.3%, which was mostly due to property tax increases. Alvey also answered

questions from the committee regarding GASB 87 and the lease of the Brentwood facility, and pension liability and net pension asset. The committee unanimously agreed to recommend the audit for Board approval at the following Board meeting.

6. BOARD AND STAFF ANNOUNCEMENTS – None
7. ADJOURNMENT – 5:29 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Monday, June 5, 2023.

Jim Fitzsimmons, 2023 Chair Audit Committee