



BOARD OF TRUSTEES
AUDIT COMMITTEE
****THURSDAY, JANUARY 12, 2023****
5:00 PM
AGENDA

To be held via teleconference – see below

THIS MEETING WILL BE HELD VIA TELECONFERENCE/ZOOM

To join the meeting please follow the instruction below:

Access via the following link:

<https://us06web.zoom.us/j/83453893511?pwd=N09USkNsc2JyN0NoUFNUVXZ0OFBCQT09>

Audio only: If you do not have internet access, you may join by phone by using the following information:

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This meeting will be conducted by teleconferencing in accordance with Government Code Section 54953(e).

Members of the public may participate in the meeting via Zoom or may listen to the meeting telephonically. No physical location will be available from which members may observe the meeting and offer public comment. 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 and 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.

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BOARD OF TRUSTEES

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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 above and will be limited to three minutes per person.
4. **APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON JUNE 14, 2022**
5. **MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2021-2022 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE**
6. **BOARD AND STAFF ANNOUNCEMENTS**
7. **ADJOURNMENT**

I hereby certify that the District Board of Trustees Personnel Committee meeting agenda was posted 7 days before the noted meeting.

Natalie Martini, Administrative Analyst II

1/03/2023

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

JANUARY 12, 2023 AUDIT COMMITTEE MEETING

1. No comment
2. **AGENDA MANAGEMENT** – Consider order of items.
3. **PUBLIC INPUT ON NON-AGENDA ITEMS**
4. **APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON JUNE 14, 2022 (Pages 4-5)** – Minutes from Audit Committee special meeting held on June 14, 2022 were attached.
5. **MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2021-2022 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE** – (attached) – the committee will review the District Audit.
- 6 – 7. **BOARD AND STAFF ANNOUNCEMENTS / ADJOURNMENT** – No Comment

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 Tuesday, June 14, 2022, 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 10:00 a.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 NOVEMBER 17, 2021

** Motion was made by Trustee Pellegrini and seconded by Trustee Carlston to approve the minutes from the Audit Committee special meeting held on November 17, 2021. *Motion passed unanimously.*

5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK – David Alvey, Maze & Associates, provided background information on the individuals responsible for the District audit this fiscal year and the scope of the audit.

6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS – the committee met with David Alvey, Maze & Associates, and discussed the annual audit process. Alvey noted that they expect to initiate the field work in August. Trustee Fitzsimmons asked about specific non-material

items they would like the auditors to look for during the process. Trustee Carlson asked about any GASB changes expected for this year. Alvey stated GASB 87 is required this year but that they have determined that the District will not be subject to it.

6. BOARD AND STAFF ANNOUNCEMENTS – None
7. ADJOURNMENT – 10:43 a.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Thursday, January 12, 2023.

Jim Fitzsimmons, 2023 Chair Audit Committee