

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Wednesday, August 26, 2009, 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

TRUSTEES ABSENT None

OTHERS PRESENT Vikki Rodriguez, Maze & Associates
 Ray Waletzko, Administrative & Finance Manager

1. The Committee meeting was called to order at 10:05 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 17, 2008

** Motion was made by Trustee Pellegrini and seconded by Trustee Rossi to approve minutes from Committee meeting held on October 17, 2008. Motion passed

5. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 08/09 ANNUAL AUDIT PROCESS - Vikki Rodriguez from Maze & Associates started the meeting with a audit planning meeting agenda that detailed the steps their firm would follow in auditing the District financial statements for fiscal year 08/09. Ms. Rodriguez discussed the scope and timing of the audit and the fraud considerations they would review. She noted some of the procedures that would be followed and items employees would have to prepare. Administrative & Finance Manager Waletzko discussed the calendar and noted that the auditors would be in the office the week of September 14th - 18th but that the process of confirmation letters began in July.

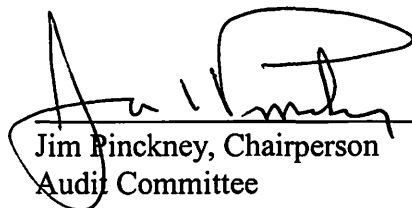
The committee requested the auditors include a statement in the audit that explains how the District is covered for catastrophic insurance losses in the Vector Control JPA and that the District obligations for GASB 45 - "other post employment benefits" (OPEB) compliance be reviewed and discussed with management staff. Ms Rodriguez also noted that Maze & Associates has information system control tests that they perform and they

would report if there were any problems.

6. ADJOURNMENT

There being no further business, the meeting was adjourned at 10:55 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on October 22, 2009.



Jim Pinckney, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: