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BOARD OF TRUSTEES
AUDIT COMMITTEE SPECIAL MEETING

****MONDAY, FEBRUARY 9, 2026****

AGENDA

TIME: 6:00 PM

LOCATION: Hybrid meeting of the Board of Trustees Audit Committee
Physically held at the District office located at
5750 Imhoff Drive, Suite I, Concord, CA 94520

By teleconference at:

<https://us06web.zoom.us/j/85244906656?pwd=eX7gUA2DQ4HBUaMLW4yG6bTbqa7q7B.1>

Meeting ID: 852 4490 6656

Passcode: 861184

Members of the public may participate in the meeting via teleconference or in-person. Public comments may be submitted in advance of the meeting by emailing Paula Macedo, General Manager 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.

Supporting materials on agenda items are available for public review at the District's office at 5750 Imhoff Drive, Suite I, Concord, CA and on the District's website at www.contracostamosquito.com. During the meeting, supporting materials are available in the Board Room.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **KEVIN MARKER** Orinda • Vice President **JENNIFER HOGAN** Pleasant Hill • Secretary **DANIEL PELLEGRINI** Martinez
Antioch **ALFREDO PEREZ** • Brentwood **VINOY MEREDDY** • Clayton **ERIC HINZEL** • Concord **PERRY CARLSTON** • Contra Costa County **CHRIS COWEN, JIM PINCKNEY, & DARRYL YOUNG**
Danville **G. MARK GRAHAM** • El Cerrito **JIM DOLGONAS** • Hercules **MARIATI MESSINGER** • Lafayette **Vacant** • Moraga **JAMES FRANKENFIELD** • Oakley **MICHAEL KRIEG**
Pinole **WARREN CLAYTON** • Pittsburg **RICHARD AINSLEY, PhD** • Richmond **CHRIS DUPIN** • San Pablo **Vacant** • San Ramon **PETER PAY** • Walnut Creek **PEGGIE HOWELL**

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 MEETING HELD ON OCTOBER 20, 2025**
- 5. REVIEW FISCAL YEAR 2025/2026 ANNUAL FINANCIAL AUDIT PROCESS AND NEXT STEPS**
- 6. BOARD AND STAFF ANNOUNCEMENTS**
- 7. ADJOURNMENT**

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

Natalie Martini, Financial Administrator

2/02/2026

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

FEBRUARY 9, 2026 AUDIT COMMITTEE SPECIAL 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 MEETING HELD ON OCTOBER 20, 2025 (Pages 4-5)** – Minutes from Audit Committee meeting held on October 20, 2025 were attached.
5. **REVIEW FISCAL YEAR 2025/2026 ANNUAL FINANCIAL AUDIT PROCESS AND NEXT STEPS (Pages 6-8)**– the committee will discuss the fiscal year 2025/2026 annual audit process and next steps, including timing, scope, and applicable requirements. As part of this discussion, the Board will consider whether to direct staff to initiate a Request for Proposals (RFP) process to solicit auditing services from qualified independent accounting firms. A copy of the requests for proposals for preparation of the fiscal year end June 30, 2024 auditing services is enclosed for the committee’s reference.
- 6 – 7. 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 Monday, October 20, 2025, at the District office located at 155 Mason Circle Concord, CA 94520.

TRUSTEES PRESENT Jim Dolgonas, Chair, El Cerrito (Remote)
Perry Carlston, Concord
Peggie Howell, Walnut Creek
Michael Krieg, Oakley
Vinoy Mereddy, Brentwood
Daniel Pellegrini, Martinez

TRUSTEES ABSENT James Frankenfield, Moraga
Damian Wong, Hercules

OTHERS PRESENT Paula Macedo, General Manager; Stacy Stark, Human Resources
& Administration Manager; Natalie Martini, Financial
Administrator; David Alvey, Maze & Associates

1. CALL TO ORDER: - Trustee Krieg called the meeting to order at 6:00 PM.

Roll Call: A roll call indicated that five Trustees were present and three were absent.

2. AGENDA MANAGEMENT – Trustee Krieg asked for a motion finding that there is a need for immediate action to add an item to the agenda to allow the remote participation of Trustee Dolgonas due to medical circumstances constituting “just cause” per Government Code section 54953(j)(2), and that the need arose after the agenda was posted.

** Motion was made by Trustee Pellegrini and seconded by Trustee Howell finding that there was a need for immediate action to add an item to the agenda under the provisions of paragraph (4) of subdivision (b) of Section 54954.2, for Trustee Dolgonas to attend remotely, and that the need arose after the meeting agenda had been posted. *Motion passed unanimously.*

Trustee Krieg called for a second motion to authorize Trustee Dolgonas to participate in the October 20, 2025 regular Audit Committee meeting remotely due to emergency medical circumstances. Trustee Dolgonas stated that no one else over 18 years of age was present in the room.

- ** Motion was made by Trustee Pellegrini and seconded by Trustee Carlston to allow remote attendance by Trustee Dolgonas in the October 20, 2025 regular Audit Committee meeting. *Motion passed unanimously.*
3. PUBLIC INPUT ON NON-AGENDA ITEMS – None
4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE MEETING HELD ON AUGUST 11, 2025
- ** Motion was made by Trustee Howell and seconded by Trustee Mereddy to approve the minutes from the Audit Committee held on August 11, 2025. *Motion passed unanimously.*
5. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2024/2025 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE – David Alvey, from Maze & Associates, presented the draft audit to the committee. The committee reviewed the draft FY25 District Audit provided by Maze & Associates and agreed to recommend the audit to the Board for approval at the next regularly scheduled Board meeting.
6. BOARD AND STAFF ANNOUNCEMENTS – General Manager Macedo reminded Committee members of several upcoming meetings, including the Ad Hoc Building Committee meeting to be held virtually on November 6, 2025, as well as the in person meetings of the Advanced Planning Committee on December 8, 2025, and a Special Board Meeting scheduled for December 15, 2025.
7. ADJOURNMENT – 6:32 PM

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee special meeting held on Monday, February 9, 2026.

Jim Dolgonas, 2026 Chair Audit Committee



REQUESTS FOR PROPOSALS (“RFP”)
PREPARATION OF FISCAL YEAR END AUDITING SERVICES

February 27, 2024

Contra Costa Mosquito & Vector Control District (“District”) is seeking proposals (RFPs) from qualified certified public accounting firms to provide auditing services as an independent auditor of the District’s annual financial statements for three years beginning with the fiscal year ending June 30, 2024, with an option to extend the engagement. At the discretion of the Board of Trustees, the engagement may be extended to include additional audit years. You may be invited to a meeting of the District’s Audit Committee to present your qualifications dependent on the District’s determination.

Interested firms are requested to notify the District of their interest in submitting on this RFP and invited to submit their proposals electronically via email, in accordance to this RFP to:

Natalie Martini, Financial Administrator, nmartini@contracostamosquito.com

Questions regarding this RFP are to be directed to Natalie Martini at the above email address or at (925) 771-6110. Questions related to this RFP will not be accepted unless they are submitted in writing by letter or email, and are received by 4 pm on March 8, 2024. Answers to all questions will be distributed via email to all firms expressing an interest in submitting on this RFP.

The District will evaluate each proposal based on the information set forth in the proposals submitted, together with other information available to the District from any other sources. The District will, at its own discretion, select one or more firms after receipt of the proposal; the District also reserves the right to not select any proposals. The District may also request that one or more firms participate in an interview process or the District may implement a combination of these and/or other methods for selection.

This RFP is solely for a solicitation for proposals. Neither this RFP, nor any proposal to this RFP shall be deemed or constructed to: (i) create a contractual relationship between the District and any Firm; (ii) create any obligation for the District to enter into a contract with any Firm or other party; or (iii) serve as the basis for a claim of reimbursement for costs associated with the submittal of any proposals.

DISTRICT BACKGROUND

The District was formed in 1927 and is a tax-funded independent special district responsible for surveillance and control of mosquitos, and inspection and assistance or advice for skunks, rats, and ground nesting yellowjackets in Contra Costa County.

Total revenue for all funds of the District is anticipated at \$10,160,939 for the fiscal year ending June 30, 2024. The cash balances are on deposit with State of California LAIF, California CLASS and local financial institutions for payroll and accounts payable. The District uses Sage 100 accounting software.

SCOPE OF WORK

- The audit firm shall perform an audit of all funds of the District. The audit must conform to all requisite accounting principles.
- The audit firm shall express an opinion on the financial statements as to whether they present fairly, in all material aspects, the financial positions of the District and the changes in financial positions and cash flows in conformity with Generally Accepted Accounting Principles (GAAP) and issue an independent auditor's report stating this opinion.
- The audit firm shall verify District's compliance with all state and federal accounting regulations.
- The audit firm shall prepare and electronically file the Annual California State Special Districts Report pursuant to Government Code 53891 for the District along with any supplements required by the state in the format required by the state by the required deadline.
- The audit firm shall issue a report of District internal controls.
- The audit firm shall send verification letters to appropriate parties.
- The audit firm shall provide a list of documents the auditor would require for review.
- The audit firm shall provide 30 bound copies of the completed audit and a digital copy.
- The audit firm shall present a draft audit to the District's Audit Committee and will be required to attend the District's Board meeting to present the final audit report.

This may not be a complete list of all services required to complete the annual audit. The auditor is expected to provide a more detailed scope of work with their proposal. In addition, the proposal should be for a term of three years and should include an estimate of hours needed, the cost of the audit for each year, and an estimate of duration of the audit process.

CONTRACT AWARD

The approval of a contract for services must be approved by a majority of the District Board of Trustees. Any or all proposals may be rejected by the Board of Trustees for any reason. All

reports and documents shall become the property of the District at the conclusion of the contract.

ADDITIONAL INFORMATION & TENTATIVE SCHEDULE

Proposals must be submitted by 4:00 PM on March 15, 2024. Late proposals will not be accepted. Any proposal postmarked on or after the date specified will not be accepted. All proposals shall include detailed company information and background, at least three professional references, preferably from organizations with revenues of approximate size of that of the District, and the cost for audits (including out of pocket expenses) for the Fiscal Year ending June 30, 2024, Fiscal Year ending June 30, 2025, and Fiscal Year ending June 30, 2026.

All responses must be clear and understandable and demonstrate a comprehensive knowledge of the required services and the appropriate means and methods of supplying them to the benefit and satisfaction of the District. The District retains the rights to all printed materials and reserves the privilege of accepting any one or more proposals or rejecting all submissions.

REQUEST FOR PROPOSALS ISSUED: February 27, 2024

DEADLINE FOR PROPOSALS: March 22, 2024

INTERVIEWS: Week of April 15, 2024

AWARD DATE: Board meeting on May 13, 2024