

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Thursday, September 13, 2016, in the offices of the District auditors; Maze & Associates at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California.

TRUSTEES PRESENT Jim Fitzsimmons
 Perry Carlston
 Peggie Howell
 Michael Krieg
 Dan Pellegrini

TRUSTEES ABSENT None

OTHERS PRESENT Vikki Rodriguez, Maze & Associates
 Ray Waletzko, Assistant Manager

1. The Committee meeting was called to order at 10:06 a.m.
2. Roll call indicated that five trustees were present and none were absent.
3. PUBLIC INPUT ON NON AGENDA ITEMS

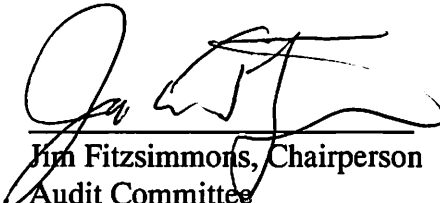
None.
4. APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON OCTOBER 16, 2015
- ** Motion was made by Trustee Pellegrini and seconded by Trustee Howell to approve minutes from Committee meeting held on October 16, 2015. Motion passed
5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK - Ms. Vikki Rodriguez 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 Eric Forsman and the Staff Auditor will be Alex Lam.
6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 15/16 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 15/16. 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 19 - 22, 2016, to conduct their field audit. Ms. Rodriguez noted that last years audit was delayed due to compliance with GASB 68; net pension liability. Maze had to wait for the Contra Costa County Employees Retirement Association to determine the required amount of actuarial obligations for retirement benefits that must be stated in the District annual financial statements. Ms. Rodriguez noted that she felt

there might be delays again this year and the audit may not be presented to the full board for adoption until the January, 2017 board meeting

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.

7. DISCUSS RENEWAL OF MAZE & ASSOCIATES CONTRACT FOR AUDITING SERVICES - Assistant Manager Waletzko noted that Maze's current contract expires after the current audit. There was much discussion about the rotation of Maze audit staff every year versus hiring a new auditing firm. The committee members discussed their expectations and the quality of past audits and decided to request a three extension proposal from Maze & Associates.
8. ADJOURNMENT - There being no further business the meeting was adjourned at 11:12 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on February 28, 2017.



Jim Fitzsimmons, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN