

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Friday, August 1, 2008, in the offices of the District auditors; Maze & Associates at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California.

TRUSTEES PRESENT Jim Fitzsimmons, Chairperson
 Sharyn Rossi
 Jim Pinckney

TRUSTEES ABSENT Kaleinani Lau

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

1. The Committee meeting was called to order at 10:01 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 16, 2007
- ** Motion was made by Trustee Pinckney and seconded by Trustee Fitzsimmons to approve minutes from Committee meeting held on October 16, 2007. Motion passed
5. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 07/08 ANNUAL AUDIT PROCESS - Vikki Rodriguez from Maze & Associates started the meeting with a handout that detailed the steps their firm would follow in auditing the District financial statements for fiscal year 07/08. Ms. Rodriguez noted that Statement on Accounting Standards 114 requires that some party from the entity have a discussion with the auditors regarding planning, process, scope, timelines and fraud. The District Audit Committee qualifies as that entity.

The District compliance with GASB 45, post retirement benefit costs, was discussed and Administrative & Finance Manager Waletzko stated that the actuarial study is in progress and the District anticipates compliance before the required deadline.

The committee requested the auditors include a statement in the audit to the effect that the District information technology security was sound. Ms Rodriguez assured everyone that

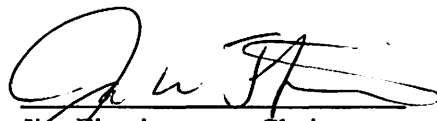
Maze & Associates does audit those functions and they will include a statement as such in the final audit.

It was noted that the auditors would be at the District offices September 15th - 18th, 2008 for their field work.

6. ADJOURNMENT

There being no further business, the meeting was adjourned at 10:40 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on October 17, 2008.



Jim Fitzsimmons, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: