

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Thursday, October 20, 2010, 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
 Jose Saavedra
 Diane Wolcott

TRUSTEES ABSENT None

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

1. The Committee meeting was called to order at 9:15 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 AUGUST 12, 2010
- ** Motion was made by Trustee Saavedra and seconded by Trustee Wolcott to approve minutes from Committee meeting held on August 12, 2010. Motion passed
5. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES FOR REPORT AND ANALYSIS OF DRAFT OF FISCAL YEAR 09/10 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE (APPENDIX I)- Vikki Rodriguez of Maze & Associates gave a detailed explanation of the draft of the audited financial statements and the Memorandum of Internal Control. Ms Rodriguez explained that the District received an unqualified opinion with no audit findings and no material weakness on this years audit. Extensive time was spent discussing the loan of \$324,842 to the State of California under Proposition 1A; and the decision to list this liability under Deferred Revenue. Post Employment Benefits disclosure under GASB No. 45 was detailed and reviewed in the Statement of Net Assets and in Note 8 - Other Post Employment Benefits. The committee agreed to recommend, to the full Board of Trustees, the adoption of the audited financial statements, with recommended changes, at

the November 8th, 2010, board meeting.

6. REPORT ON AUDITORS CONTRACT FOR AUDITING SERVICES (APPENDIX II)- District staff, per committee suggestion, asked Maze & Associates to propose a three year contract extension for auditing services. The Committee discussed with Ms. Rodriguez their satisfaction with the services of Maze & Associates; but also their concern that we have new staff handling the field work in order to offer a new perspective. After discussing this item it was the consensus of the committee to recommend to the full board of trustees at the November 8th, 2010, board meeting, adopting the three year extension proposed by Maze & Associates, with the caveat that the audit team would have a rotation of staff accountants.
7. ADJOURNMENT - There being no further business, the meeting was adjourned at 10:50 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on August 29, 2011.



Jim Pinckney, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: