



155 Mason Circle
Concord, CA 94520
phone (925) 685-9301
fax (925) 685-0266
www.contracostamosquito.com

BOARD OF TRUSTEES
AUDIT COMMITTEE SPECIAL MEETING
****TUESDAY, DECEMBER 12, 2023****

AGENDA

TIME: 5:00 PM

LOCATION: Hybrid meeting of the Board of Trustees
Physically held at the District office located at
155 Mason Circle, Concord, CA 94520

By teleconference at:

<https://us06web.zoom.us/j/88603359537?pwd=peJXDjx3A6HbCzHdr64f19UjmmD57u.1>

Meeting ID: 886 0335 9537

Passcode: 137053

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 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.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **DARRYL YOUNG** Contra Costa County • Vice President **PETER PAY** San Ramon • Secretary **DANIEL PELLEGRINI** Martinez
Antioch **WADE FINLINSON** • Brentwood **VINOY MEREDDY** • Clayton **Vacant** • Concord **PERRY CARLSTON** • Contra Costa County **JIM PINCKNEY & CHRIS COWEN**
Danville **RANDALL DIAMOND** • El Cerrito **JIM DOLGONAS** • Hercules **DAMIAN WONG** • Lafayette **Vacant** • Moraga **JAMES FRANKENFIELD** • Oakley **MICHAEL KRIEG**
Orinda **KEVIN MARKER** • Pinole **WARREN CLAYTON** • Pittsburg **RICHARD AINSLEY, PhD** • Pleasant Hill **JENNIFER HOGAN** • Richmond **CHRIS DUPIN** • San Pablo **Vacant** • Walnut Creek **Vacant**

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 JUNE 5, 2023**
- 5. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2022/2023 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE**
- 6. BOARD AND STAFF ANNOUNCEMENTS**
- 7. ADJOURNMENT**

I hereby certify that the District Board of Trustees Personnel Committee meeting agenda was posted 4 days before the noted meeting.

Natalie Martini, Financial Administrator

12/05/2023

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

DECEMBER 12, 2023 AUDIT COMMITTEE 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 JUNE 14, 2022 (Pages 4-5)** – Minutes from Audit Committee meeting held on June 5, 2023 were attached.
5. **MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2022/2023 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE** – (attached) – the committee will review the draft District Audit provided by Maze & Associates.
- 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 Thursday, June 5, 2023, at the offices of the District Auditors, Maze & Associates located at 3478 Buskirk Avenue #215 Pleasant Hill, CA 94523.

TRUSTEES PRESENT Jim Fitzsimmons, Chair
 Perry Carlston
 Michael Krieg
 Damian Wong

TRUSTEES ABSENT Daniel Pellegrini

OTHERS PRESENT Paula Macedo, General Manager
 Natalie Martini, Administrative Analyst II
 Stacy Stark, Human Resources and Administration Management
 David Alvey, Maze & Associates
 Jim Dolgonas

1. CALL TO ORDER:

Audit Committee Chair Fitzsimmons called the meeting to order at 10:14 a.m.

Roll Call: A roll call indicated that four Trustees were present and one was absent.

2. AGENDA MANAGEMENT – There were no changes to the agenda and the agenda was adopted by rule.

3. PUBLIC INPUT ON NON AGENDA ITEMS - None

4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON JANUARY 12, 2023

** Motion was made by Trustee Krieg and seconded by Trustee Carlton to approve the minutes from the Audit Committee special meeting held on January 12, 2023. *Motion passed unanimously.*

5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK – David Alvey, Maze & Associates, introduced himself and noted that he and his team at Maze & Associates are engaged to audit the District financial statements for year ended June 30, 2023.

6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS- David Alvey, Maze & Associations, provided an

overview of the audit process, including audit scope, management representations, fraud risk considerations, and audit timing, and answered questions from committee members.

7. BOARD AND STAFF ANNOUNCEMENTS – None

8. ADJOURNMENT – 10:47 a.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Tuesday, December 12, 2023.

Michael Krieg, 2023 Chair Audit Committee