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**BOARD OF TRUSTEES  
AUDIT COMMITTEE  
SPECIAL MEETING  
\*\*TUESDAY, OCTOBER 22, 2019\*\*  
1:30 PM**

Maze & Associates Office  
3478 Buskirk Avenue, Suite 215  
Pleasant Hill, CA 94523

**AGENDA**

1. CALL TO ORDER
2. ROLL CALL
- 3.\* PUBLIC INPUT ON NON-AGENDA ITEMS
4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE MEETING HELD ON OCTOBER 16, 2018
5. MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY19 (18/19) DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE
6. ADJOURNMENT

*I hereby certify that the District Board of Trustee Agenda was posted 5 days before the noted meeting:*

\_\_\_\_\_  
Natalie Martini, Administrative Analyst II

10/18/2019  
\_\_\_\_\_  
Date

*The Contra Costa Mosquito & Vector Control District will provide reasonable accommodations for persons with disabilities planning to attend CCMVCD meetings who contact Natalie Martini at least 24 hours before the meeting at (925) 771-6100.*

*Documents that are disclosable public records required to be made available under California Government Code Section 54957.5 (b) (1) and (2) are available to the public for inspection at no charge during business hours at our administrative office located at 155 Mason Circle, Concord, California.*

*Protecting Public Health Since 1927*

**BOARD OF TRUSTEES**

President MICHAEL KRIEG Oakley • Vice President PERRY CARLSTON Concord • Secretary DANIEL PELLEGRINI Martinez  
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## MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Tuesday, October 16, 2018, at Maze & Associates office at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California

TRUSTEES PRESENT      Jim Fitzsimmons, Chairperson  
                                 Perry Carlston  
                                 Peggie Howell  
                                 Lola Odunlami  
                                 Peter Pay

TRUSTEES ABSENT      Soheila Bana  
                                 Daniel Pellegrini

OTHERS PRESENT      Paula Macedo, General Manager  
                                 Maria Bagley, Administrative Services Manager  
                                 Vikki Rodriguez, Maze & Associates

1.      The Committee meeting was called to order at 1:30 P.M.

2.      Roll call indicated that five trustees were present and two were absent.

3.      PUBLIC INPUT ON NON AGENDA ITEMS

None.

4.      APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON FEBRUARY 27, 2018

\*\*      Motion was made by Trustee Carlston and seconded by Trustee Pay to approve minutes from Committee meeting held on February 27, 2018. *Motion passed unanimously*

5.      MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 17/18 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE - Vikki Rodriguez of Maze & Associates gave a detailed explanation of the draft of the audited financial statements. She stated that the District received an Unmodified Opinion, which is the cleanest opinion possible. She went on to discuss in detail the change that occurred this year due to GASB 75, which is disclosed in the notes 2i and 7 dealing with the Districts OPEB, there was a restatement that reduced the District's net position by \$1,444,170.

The committee reviewed the management discussion and analysis, and discussion about the current year financial highlights. Ms. Rodriguez went through all the financial statements and there was discussion regarding the changes we saw in the fiscal years financials, due to the implementation of GASB 75.

The District Memorandum on Internal Control was discussed and Ms. Rodriguez noted there were no difficulties encountered this audit. She stated the District staff was helpful and was able to deliver the majority of the items to Maze via cloud. It was the consensus of the committee to recommend adoption of the Fiscal Year 2018 (2017/2018) financial audit to the full Board of Trustees at the November 5, 2018, Board meeting.

6. ADJOURNMENT - There being no further business, the meeting was adjourned at 2:34 P.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on October 22, 2019.

\_\_\_\_\_  
Peggie Howell, 2019 Acting Chairperson  
Audit Committee

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_