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**BOARD OF TRUSTEES**  
**AUDIT COMMITTEE MEETING**  
**\*\*MONDAY, AUGUST 12, 2024\*\***

**AGENDA**

**TIME: 6:00 PM**

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

By teleconference at:

<https://us06web.zoom.us/j/5418653851?pwd=0QWcPUI2a1bFGYCSuI3mPMTZlTcz9E.1&omn=85150785716>

Meeting ID: 541 865 3851

Passcode: 866980

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](mailto: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](mailto:pmacedo@contracostamosquito.com).

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**BOARD OF TRUSTEES**

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## **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 SPECIAL MEETING HELD ON APRIL 19, 2024**
  
- 5. COMMITTEE DISCUSSION AND REVIEW OF DISTRICT INSURANCE PROGRAMS**
  
- 6. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK**
  
- 7. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2023/2024 ANNUAL AUDIT PROCESS**
  
- 8. BOARD AND STAFF ANNOUNCEMENTS**
  
- 9. ADJOURNMENT**

I hereby certify that the District Board of Trustees Audit Committee meeting agenda was posted 5 days before the noted meeting.

\_\_\_\_\_  
Christine Widger, Customer Service Specialist

8/07/2024

\_\_\_\_\_  
Date

## **CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT**

### AUGUST 12, 2024 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 APRIL 19, 2024 (Pages 4-5)** – Minutes from Audit Committee meeting held on April 19, 2024 were attached.
5. **COMMITTEE DISCUSSION AND REVIEW OF DISTRICT INSURANCE PROGRAMS** – One of the approved charges for the Audit Committee is to “Oversee Insurance Programs” as needed. Trustee Dolgonas has requested the inclusion of an item in the agenda for review and discussion of the programs that the District is enrolled on. We have asked Chrissy Mack, Program Administration Director for Vector Control Joint Powers Agency (VCJPA) to give a presentation to the committee. VCJPA funds and develops coverage programs for mosquito abatement and vector control districts and the District has participated in this JPA since 1986.
6. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK** – David Alvey, from Maze & Associates, will give some background information on the individuals who will be responsible for the District audit this fiscal year.
7. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2023/2024 ANNUAL AUDIT PROCESS** – the committee will meet with auditors from Maze & Associates to discuss the annual audit process. The committee will discuss any additional items they would like the auditors to look at, including non-material items.
- 8 – 9. No Comment

AUDIT COMMITTEE SPECIAL MEETING  
MINUTES

An Audit Committee special meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Friday, April 19, 2024, at the District office located at 155 Mason Circle Concord, CA 94520.

TRUSTEES PRESENT      Jim Dolgonas, Chair, El Cerrito  
                                 Perry Carlston, Concord  
                                 Michael Krieg, Oakley  
                                 Daniel Pellegrini, Martinez  
                                 Damian Wong, Hercules

TRUSTEES ABSENT      None

OTHERS PRESENT      Paula Macedo, General Manager  
                                 Stacy Stark, Human Resources & Administration Manager  
                                 Natalie Martini, Financial Administrator

1.      CALL TO ORDER:

Audit Committee Chair Dolgonas called the meeting to order at 1:00 PM

Roll Call: A roll call indicated that five Trustees were present and none were 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 DECEMBER 12, 2023

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

5.      AUDIT FIRM SELECTION INTERVIEWS – The committee interviewed the firms selected to proceed to the interview phase for the Preparation of Fiscal Year End Auditing Services. A total of three firms were interviewed, namely Harshwal & Co., LLP, MUN CPAs, and Maze & Associates. The committee discussed the interviews and proposals, and agreed to recommend Maze & Associates for one-year engagement for the preparation of the District’s FY 23-24 Audit.

6. BOARD AND STAFF ANNOUNCEMENTS – None
7. ADJOURNMENT – 4:04 PM

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Monday, August 12, 2024.

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Jim Dolgonas, 2024 Chair Audit Committee