



BOARD OF TRUSTEES  
**AUDIT COMMITTEE**  
\*\*MONDAY, AUGUST 17, 2020\*\*

**AGENDA**  
**6:00 PM**  
**To be held via teleconference – see below**

**IMPORTANT NOTICE REGARDING COVID-19  
AND TELECONFERENCE MEETINGS:**

Pursuant to Governor’s Executive Orders N-25-20, N-29-20, and N-33-20 and the Contra Costa County Public Health Officer Order No. HO-COVID19-03, and guidance from the CDC to minimize the spread of the coronavirus, please note the following changes to the District’s ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using **Zoom** (see Executive Order 29-20).
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting remotely in the manner described below.

**HOW TO OBSERVE THE MEETING**

**Computer or mobile:** Watch or listen to the meeting from a computer with internet access by navigating to <https://us02web.zoom.us/j/85040385957?pwd=aU54YytoRXAvU3poYnBhNUY4YWl2dz09>

NOTE: This is a public meeting that can be seen and heard live by any member of the public.

**Meeting ID: 850 4038 5957** **PASSWORD: audit**

Or listen to the meeting live by calling **(669) 900-9128** for **Meeting ID: 850 4038 5957** and entering the **PASSWORD: 885553**

**HOW TO SUBMIT PUBLIC COMMENTS**

Please email your comments to [pmacedo@contracostamosquito.com](mailto:pmacedo@contracostamosquito.com), write “Public Comment” in the subject line. In the body of the email, include the agenda item number AND title, as well as your comments. Comments may be made at any time prior to the meeting, or as follows. During the meeting, the Committee Chair or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess of less than 5 minutes will take place during the time public comment is open to allow emailed comments to be received and provided to the Chair. Once the public comment period is closed, all comments timely received will be read aloud. Comments received after the close of the public comment period will be added to the record after the meeting.

*Protecting Public Health Since 1927*

**BOARD OF TRUSTEES**

President **PERRY CARLSTON** Concord • Vice President **LOLA ODUNLAMI** Antioch • Secretary **DANIEL PELLEGRINI** Martinez  
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**ACCESSIBILITY INFORMATION**

Board meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Paula Macedo, General Manager, at least 48 hours before the meeting at (925) 457-8464 or pmacedo@contracostamosquito.com. Advance notification will enable the District to swiftly resolve such requests to ensure accessibility.

**AGENDA**

CALL TO ORDER:

- Roll Call
- Pledge of Allegiance

1. PUBLIC INPUT ON NON AGENDA ITEMS  
This time is reserved for members of the public to address the Board 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.
2. APPROVAL OF MINUTES FROM AUDIT COMMITTEE MEETING HELD ON OCTOBER 22, 2019
3. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK
4. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 19/20 ANNUAL AUDIT PROCESS
5. BOARD AND STAFF ANNOUNCEMENTS
6. ADJOURNMENT

I hereby certify that the District Board of Trustee Agenda was posted 7 days before the noted meeting.

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

8/10/2020  
\_\_\_\_\_  
Date

**CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT**

AUGUST 17, 2020 AUDIT COMMITTEE MEETING

1. No comment, see agenda
2. APPROVAL OF MINUTES FROM AUDIT COMMITTEE MEETING HELD ON OCTOBER 22, 2019 (Pages 4-5)
3. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK – David Alvey, Maze & Associates, will give some background information on the individuals who will be responsible for the District audit this fiscal year.
4. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 19/20 ANNUAL AUDIT PROCESS – the committee will meet with the staff of the District auditors, Maze & Associates, to discuss the annual audit process.
- 5 - 6. No comment

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Tuesday, October 22, 2019, at Maze & Associates office at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California

TRUSTEES PRESENT       Peggie Howell, Acting Chairperson  
                                  Peter Pay  
                                  Daniel Pellegrini

TRUSTEES ABSENT        Jim Fitzsimmons, Chairperson  
                                  Lola Odunlami

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

1.     The Committee meeting was called to order at 1:27 P.M.
  2.     Roll call indicated that three trustees were present and two were absent.
  3.     PUBLIC INPUT ON NON AGENDA ITEMS – None.
  4.     APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON OCTOBER 16, 2018
- \*\*     Motion was made by Trustee Howell and seconded by Trustee Pay to approve minutes from Committee meeting held on October 16, 2018. *Motion passed unanimously*
5.     MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY2019 (2018/2019) 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.

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 observed in the fiscal year’s financials.

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 2019 (2018/2019) financial audit to the full Board of Trustees at the January 13, 2020, Board meeting.

6. ADJOURNMENT - There being no further business, the meeting was adjourned at 2:32 P.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on August 17, 2020.

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Jim Fitzsimmons, 2020 Chairperson  
Audit Committee

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

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

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

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