

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Tuesday, September 26, 2017, in the District offices at 155 Mason Circle, Concord, California.

TRUSTEES PRESENT Jim Fitzsimmons
 Perry Carlston
 Michael Krieg
 Lola Odunlami
 Peter Pay
 Dan Pellegrini

TRUSTEES ABSENT Diane Wolcott

OTHERS PRESENT Paula Macedo, General Manager
 Ray Waletzko, Assistant Manager
 Vikki Rodriguez, Maze & Associates

1. The Committee meeting was called to order at 10:00 a.m.
2. Roll call indicated that six trustees were present and one was absent.
3. PUBLIC INPUT ON NON AGENDA ITEMS

 None.
4. APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON FEBRUARY 28, 2017
- ** Motion was made by Trustee Pellegrini and seconded by Trustee Krieg to approve minutes from Committee meeting held on February 28, 2017. Motion passed
5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK - Ms. Vikki Rodriguez of Maze & Associates informed the committee that per the conditions of our audit contract she will remain as the Engagement Partner on our Audit. She then noted that the Supervisor in Charge of the District audit will be Brent Okuhara and the Staff Auditor will be Alex Lam.
6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 16/17 ANNUAL AUDIT PROCESS - Ms. Rodriguez discussed the audit planning meeting agenda that detailed the steps their firm would follow in auditing the District financial statements for fiscal year 16/17. It was noted that confirmation letters to legal, VCJPA and Contra Costa Retirement Association have gone out and that Maze & Associates staff will be at the District November 13 - 17, 2017, to conduct their field audit.

There was much discussion about the lack of progress on fixing problems related to the

Sage accounting software and the lack of training, assistance or consultation provided to staff to address current issues. The trustee audit committee and the full board of trustees had previously approved \$20,000 for such training but the previous general manager had not authorized the expenditure by the time he retired. New General Manager Paula Macedo has now authorized the expenditures and staff has been receiving assistance on a consultancy basis to address current issues. There were some questions as to what else needed to be repaired and how extensive were the existing problems. General Manager Macedo and Assistant Manager Waletzko updated the committee on the progress that has been made since General Manager Macedo came on board in August and what we are currently working on to resolve the ongoing issues.

The committee was strongly supportive of fixing the existing problems with a goal to complete as much as possible before Maze & Associates began their audit field work in November and recommended that staff communicate any additional needs to the committee.

7. DISCUSS TRUSTEES AS DISTRICT EMPLOYEES IN DISTRICT PAYROLL SYSTEM - Trustee Fitzsimmons expressed his concerns that District trustees are now considered employees as it relates to payment of their in lieu for attending District meetings. There was much discussion and questions about how other agencies handle the situation and the process the District used to adopt the current policy.

The committee requested Vikki Rodriguez from Maze & Associates to research what other Maze clients are doing in this situation. It was determined that the committee wanted to pay Maze a not to exceed amount of \$1,000 to research the issue from an auditors standpoint.

8. ADJOURNMENT - There being no further business the meeting was adjourned at 11:07 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on February 27, 2018.


Jim Fitzsimmons, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN