CONTRA COSTA MOSQUITO & VECTOR CONTROL DISTRICT

5750 Imhoff Drive Suite I
Concord, CA 94520
phone (925) 685-9301
www.contracostamosquito.gov

BOARD OF TRUSTEES

AUDIT COMMITTEE MEETING

*****MONDAY, AUGUST 10, 2026*****

AGENDA

TIME: 6:00 PM

LOCATION: Hybrid meeting of the Board of Trustees Audit Committee
Physically held at the District office located at
5750 Imhoff Drive, Suite I, Concord, CA 94520

By teleconference at:
https://us06web.zoom.us/j/85697012381?pwd=hB8uQJODFyvD8aebWtjHFTjAtVy8hz.1

Meeting ID: 856 9701 2381
Passcode: 433364

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, General Manager at pmacedo@contracostamosquito.gov. 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.gov.

Supporting materials on agenda items are available for public review at the District's office at 5750 Imhoff Drive, Suite I, Concord, CA and on the District's website at www.contracostamosquito.gov. During the meeting, supporting materials are available in the Board Room.

Unauthorized AI transcription bots, automated meeting assistants, or external recording tools are not permitted during District Board meetings. The District's official recording and Board-approved minutes constitute the official record, and retention is governed by the District's Records Retention Policy.

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 FEBRUARY 9, 2026**

5. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK**

6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2025/2026 ANNUAL AUDIT PROCESS**

7. **BOARD AND STAFF ANNOUNCEMENTS**

8. **ADJOURNMENT**

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

______________________________ 8/05/2026
Christine Widger, Customer Service Specialist — Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

AUGUST 10, 2026 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 SPECIAL MEETING HELD ON FEBRUARY 9, 2026** ***(Pages 4-5)*** – Minutes from Audit Committee special meeting held on February 2, 2026 were attached.

5. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK** **–**Vikki Rodriguez, from Maze & Associates, will give some background information on the team that will be conducting the District audit this fiscal year.

6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2025/2026 ANNUAL AUDIT PROCESS** – the committee will meet with auditors from Maze & Associates to discuss the annual audit process. The Statement of Auditing Standards Communication letter **(*Pages 6-7)*** was provided by Vikki Rodriguez. The committee will discuss any additional items they would like the auditors to look at.

7 – 8. No Comment

AUDIT COMMITTEE MEETING
MINUTES

An Audit Committee special meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday, February 9, 2026, at the District office located at 5750 Imhoff Drive, Suite I, Concord, CA 94520.

TRUSTEES PRESENT	Jim Dolgonas, Chair, El Cerrito Perry Carlston, Concord Peggie Howell, Walnut Creek Michael Krieg, Oakley Vinoy Mereddy, Brentwood Daniel Pellegrini, Martinez
TRUSTEES ABSENT	Jamie Frankenfield, Moraga
OTHERS PRESENT	Paula Macedo, General Manager; Stacy Stark, Human Resources & Administration Manager; Natalie Martini, Financial Administrator

1. CALL TO ORDER: - Trustee Krieg called the meeting to order at 6:00 PM.

   Roll Call: A roll call indicated that six 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 MEETING HELD ON OCTOBER 20, 2025

** Motion was made by Trustee Pellegrini and seconded by Trustee Carlston to approve the minutes from the Audit Committee held on October 20, 2025. *Motion passed unanimously*.

5. REVIEW FISCAL YEAR 2025/2026 ANNUAL FINANCIAL AUDIT PROCESS AND NEXT STEPS – the committee discussed the fiscal year 2025/2026 annual audit process and next steps, including timing, scope, and applicable requirements. As part of this discussion, the Board directed staff to continue with Maze & Associates as the District's audit firm for the fiscal year 2025/2026 annual audit process, with Vikki Rodriguez serving as the audit partner.

6. BOARD AND STAFF ANNOUNCEMENTS – None

7. ADJOURNMENT – 6:21 PM

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Monday, August 10, 2026.

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Jim Dolgonas, 2026 Chair Audit Committee

August 4, 2026

To: Audit Committee
Contra Costa Mosquito and Vector Control District

We are engaged to audit the Contra Costa Mosquito and Vector Control District (District) financial statements for the year ended June 30, 2026. Professional standards require that we provide you with the following information related to our audit. Topics include audit scope, management representations, fraud risk considerations and audit timing. We have presented an overview of these topics below. We are happy to discuss any questions or comment you may have in our meeting scheduled for Monday, August 10, 2026 at 6:00 pm.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter provided to the General Manager (copy enclosed), our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because of the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. We will not express an opinion or provide any assurance on the RSI.

We have not been engaged to report on the Introductory and Statistical Section, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Other

The audit scope is included in the engagement letter provided to the General Manager on (copy enclosed). It defines what an audit of the District's financial statements is and discusses internal control, fraud considerations and management responsibilities for data contained in financial statements. It is the standard used when a financial statement audit is to be conducted. This letter is a clarification of the audit process contemplated in the contract we have entered into with the District pursuant to the Commission's approval.

Management Representations

We will request representations from management that data and assertions provided are complete and accurate. We rely primarily on our audit verification tests and procedures, however, management assertions and judgments unavoidably affect financial data.

Accounting Corporation
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523

T 925.228.2800
E maze@mazeassociates.com
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Fraud Risk Considerations

Audit standards require us to have discussions with our clients to discuss both the potential for and any occurrences of fraud and the impact on financial statements. "Fraud" is defined as an intentional act that results in a *material misstatement in financial statements* that are subject to audit. In this case, fraud includes two concepts. The first is fraudulent financial reporting, including misapplication of accounting principles, the omission of data or disclosures, fictitious transactions or sham transactions and concealment of relevant data. The second concept is that of misappropriations of assets, including theft, its concealment and conversion to cash.

In accordance with audit standards, we met with management and asked:

a. Is management aware of known instances of fraud or allegations of suspected fraud?

b. Are there areas management believes are "Susceptible to Fraud"?

    i. Areas presumed susceptible to fraud under audit standards:

        i. Improper revenue recognition

        ii. Management override of Internal Control

Audit Timing

We have met with District staff and agreed to the following schedule:

- The final phase of the audit (substantive tests and financial report preparation) is scheduled for September 2026

- Our plan is to finalize the reports by the end of November 2026.

Communicating the Audit Process

We discussed the above topics with staff and wish to provide you with an opportunity to participate in the audit process prior to its completion. We request that after our in person meeting, that you please respond to the following questions related to the District and if the answer to any question is "yes," please provide an explanation:

a. Are you aware of any instances of fraud or allegations of suspected fraud?

b. Are there any areas you believe are "Susceptible to Fraud"?

c. Are you aware of any possible or actual noncompliance or waste or abuse of programs and controls?

d. Are you aware of any related-party transactions? (Transactions between the District or its component units and elected or appointed officials)

Sincerely,

Vikki C. Rodi

Vikki C. Rodriguez-Valerga, CPA
Audit Partner
Maze & Associates