

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 Wednesday, November 17, 2021, via teleconference 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.

TRUSTEES PRESENT        Jim Fitzsimmons, Chair  
                                  Jon Elam  
                                  Daniel Pellegrini

TRUSTEES ABSENT        Duylinh Nguyen

OTHERS PRESENT        Paula Macedo, General Manager  
                                  Maria Bagley, Administrative Services Manager  
                                  David Alvey, Maze & Associates

1.     CALL TO ORDER:

Chair Fitzsimmons called the meeting to order at 7:31 p.m.

Roll Call: A roll call indicated that 3 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 SPECIAL MEETING HELD ON DECEMBER 7, 2020

\*\*     Motion was made by Trustee Pellegrini and seconded by Trustee Elam to approve the minutes from the Audit Committee special meeting held on December 7, 2020. *Motion passed unanimously.*

5.     MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY21 (2020/2021) DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE – the committee reviewed and discussed the draft provided by David Alvey. Trustee Fitzsimmons asked questions regarding the OPEB numbers in the management letter and how they relate to Note 7. Discussion followed, Alvey stated he would make the requested change. In addition, Alvey explained the changes in the audit this year, such as GASB 84.

6. BOARD AND STAFF ANNOUNCEMENTS – Trustee Elam expressed his appreciation to the work performed by staff.
7. ADJOURNMENT – 7:58 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Tuesday, June 14, 2022.

---

Jim Fitzsimmons, 2022 Chair Audit Committee