



BOARD OF TRUSTEES
AUDIT COMMITTEE
****TUESDAY, JUNE 14, 2022****
10:00 AM
AGENDA

To be held via teleconference – see below

THIS MEETING WILL BE HELD VIA TELECONFERENCE/ZOOM

To join the meeting please follow the instruction below:

Access via the following link:

<https://us06web.zoom.us/j/83911390461?pwd=MEZiSFFwKzBNSEh6Wng4WGJqM3FLUT09>

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Meeting ID: 839 1139 0461

Passcode: 534684

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This meeting will be conducted by teleconferencing in accordance with Government Code Section 54953(e).

Members of the public may participate in the meeting via Zoom or may listen to the meeting telephonically. No physical location will be available from which members may observe the meeting and offer public comment. Public comments may be submitted in advance of the meeting by emailing Paula Macedo at 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 and 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.

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BOARD OF TRUSTEES

President **MICHAEL KRIEG** Oakley • Vice President **PERRY CARLSTON** Concord • Secretary **DANIEL PELLEGRINI** Martinez
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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 NOVEMBER 17, 2021**
- 5. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK**
- 6. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS**
- 7. BOARD AND STAFF ANNOUNCEMENTS**
- 8. ADJOURNMENT**

I hereby certify that the District Board of Trustees Personnel Committee meeting agenda was posted 3 days before the noted meeting.

Natalie Martini, Administrative Analyst II

6/09/2022

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

JUNE 14, 2022 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 NOVEMBER 17, 2021 (Pages 4-5)** – Minutes from Audit Committee special meeting held on November 17, 2021 were attached.
5. **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.
6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS** – the committee will meet with the staff of the District auditors, Maze & Associates, to discuss the annual audit process. The committee will discuss specific items they would like the auditors to look at.
- 7 – 8. **BOARD AND STAFF ANNOUNCEMENTS / ADJOURNMENT** – 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 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