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BOARD OF TRUSTEES
AUDIT COMMITTEE MEETING
****MONDAY, OCTOBER 21, 2024****

AGENDA

TIME: 6:00 PM

LOCATION: Hybrid meeting of the Board of Trustees Audit Committee
Physically held at the District office located at
155 Mason Circle, Concord, CA 94520

By teleconference at:

<https://us06web.zoom.us/j/81917079752?pwd=x0bMmk0wFMybouPA2JAJ2FvySDocRD.1>

Meeting ID: 819 1707 9752

Passcode: 317887

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 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 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.com.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

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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 MEETING HELD ON AUGUST 12, 2024**

5. **MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2023/2024 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE**

6. **BOARD AND STAFF ANNOUNCEMENTS**

7. **ADJOURNMENT**

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

Natalie Martini, Financial Administrator

10/15/2024

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

OCTOBER 21, 2024 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 MEETING HELD ON AUGUST 12, 2024 (Pages 4-5)** – Minutes from Audit Committee meeting held on August 12, 2024 were attached.
5. **MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES, FOR REPORT AND ANALYSIS OF DRAFT OF FY 2023/2024 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE (Enclosed)** – the committee will review the draft FY24 District Audit provided by Maze & Associates.
- 6 – 7. No Comment

AUDIT COMMITTEE MEETING
MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Monday, August 12, 2024, at the District office located at 155 Mason Circle Concord, CA 94520.

TRUSTEES PRESENT Jim Dolgonas, Chair, El Cerrito
 Perry Carlston, Concord
 Michael Krieg, Oakley
 Daniel Pellegrini, Martinez
 Damian Wong, Hercules

TRUSTEES ABSENT Peggie Howell, Walnut Creek

OTHERS PRESENT Paula Macedo, General Manager; Stacy Stark, Human Resources & Administration Manager; Natalie Martini, Financial Administrator; David Alvey, Maze and Associates; Chrissy Mack and Yahaira Velasquez, VCJPA (remote); other members of the public

1. CALL TO ORDER:

Audit Committee Chair Dolgonas called the meeting to order at 6:00 PM.

Roll Call: A roll call indicated that five 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 – Three members of the public spoke about non-agenda items. Shaun Redman and Chris Doll, Vector Control Inspectors, spoke about ongoing contract negotiations with SEIU 1021 and urged the Board to reconsider their position on the grievance procedure. Josiah Branaman, SEIU 1021, also spoke about the ongoing contract negotiations and ongoing grievances.

4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON APRIL 19, 2024

** Motion was made by Trustee Pellegrini and seconded by Trustee Krieg to approve the minutes from the Audit Committee special meeting held on April 19, 2024. *Motion passed unanimously.*

5. COMMITTEE DISCUSSION AND REVIEW OF DISTRICT INSURANCE PROGRAMS – Chrissy Mack, Program Administration Director for Vector Control Joint

Powers Agency (VCJPA) gave a presentation to the committee, reviewing and discussing the programs in which the District is enrolled.

6. REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK – David Alvey, from Maze & Associates, gave background information on the individuals who will be responsible for the District audit this fiscal year.
7. MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2023/2024 ANNUAL AUDIT PROCESS – The committee met with auditors from Maze & Associates to discuss the annual audit process.
8. BOARD AND STAFF ANNOUNCEMENTS – None
9. ADJOURNMENT – 6:54 PM

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Monday, October 21, 2024.

Jim Dolgonas, 2024 Chair Audit Committee