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**BOARD OF TRUSTEES
AUDIT COMMITTEE MEETING**

****MONDAY, MARCH 10, 2025****

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/83062765423?pwd=7wq7v5TTwy5bFaQgZqWC45grW5u63T.1>

Meeting ID: 830 6276 5423

Passcode: 757587

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.

Supporting materials on agenda items are available for public review at the District's office at 155 Mason Circle, Concord, CA and on the District's website at www.contracostamosquito.com. During the meeting, supporting materials are available in the Board Room.

Protecting Public Health Since 1927

BOARD OF TRUSTEES

President **PETER PAY** San Ramon • Vice President **KEVIN MARKER** Orinda • Secretary **DANIEL PELLEGRINI** Martinez

Antioch **Vacant** • Brentwood **VINOY MEREDDY** • Clayton **ERIC HINZEL** • Concord **PERRY CARLSTON** • Contra Costa County **CHRIS COWEN, JIM PINCKNEY, & DARRYL YOUNG**
Danville **G. MARK GRAHAM** • El Cerrito **JIM DOLGONAS** • Hercules **DAMIAN WONG** • Lafayette **Vacant** • Moraga **JAMES FRANKENFIELD** • Oakley **MICHAEL KRIEG**
Pinole **WARREN CLAYTON** • Pittsburg **RICHARD AINSLEY, PhD** • Pleasant Hill **JENNIFER HOGAN** • Richmond **CHRIS DUPIN** • San Pablo **Vacant** • Walnut Creek **PEGGIE HOWELL**

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 OCTOBER 21, 2024**
- 5. REVIEW AUDIT COMMITTEE CHARGE**
- 6. DISCUSSION OF AUDIT FIRM, PROCESS AND EXPECTATIONS**
- 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.

Christine Widger, Customer Service Specialist

3/05/2025

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

MARCH 10, 2025 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 OCTOBER 21, 2024 (Pages 4-5)** – Minutes from Audit Committee meeting held on October 21, 2024 were attached.
5. **REVIEW AUDIT COMMITTEE CHARGE (Page 6)** – the committee will review the Audit committee charge, roles and responsibilities.
6. **DISCUSSION OF AUDIT FIRM, PROCESS AND EXPECTATIONS** – the committee will discuss the audit firm for preparation of the 2024/2025 annual audit process for fiscal year end June 30, 2025.
- 7 – 8. 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, October 21, 2024, at the District office located at 155 Mason Circle Concord, CA 94520.

TRUSTEES PRESENT Jim Dolgonas, Chair, El Cerrito
 Perry Carlston, Concord
 Peggie Howell, Walnut Creek
 Michael Krieg, Oakley
 Damian Wong, Hercules

TRUSTEES ABSENT Daniel Pellegrini, Martinez

OTHERS PRESENT Paula Macedo, General Manager; Stacy Stark, Human Resources
 & Administration Manager; Natalie Martini, Financial
 Administrator; David Alvey, Maze and Associates

1. CALL TO ORDER:
 Audit Committee Chair Dolgonas called the meeting to order at 6:01 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 – None
4. APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON AUGUST 12, 2024

 ** Motion was made by Trustee Carlston and seconded by Trustee Krieg to approve the minutes from the Audit Committee special meeting held on August 12, 2024. *Motion passed unanimously.*
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 – the committee reviewed the draft FY24 District Audit approved by Maze & Associates and agreed to recommend the audit to the Board for approval at the next regularly scheduled Board meeting.
6. BOARD AND STAFF ANNOUNCEMENTS – None
7. ADJOURNMENT – 6:29 PM

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Monday, March 10, 2025.

Jim Dolgonas, 2025 Chair Audit Committee

**Contra Costa Mosquito and Vector Control District
2025 Board of Trustee Standing Committees**

Committee	Charge	Frequency
Advance Planning	Review and update long range plans such as the Five Year Plan	Annually
	Complete update of the Five Year Plan	Every 5 years
Audit	Approve the overall audit scope and review audit draft and internal controls	Annually
	Evaluate auditor performance	Annually
	Oversee insurance programs	As needed
	Periodically send out RFPs for audit services, interview auditors and submit recommendations to the Board	As needed
Budget ¹	Review preliminary budget, submit recommendations and proposed budget to the Board	Annually
	Review investment practices, polices and investment transfers, submit recommendations to the Board	Annually
Executive ²	Review General Manager's performance	As needed
	Review contractual or potential liability issues	As needed
	Review items of significant impact to the District	As needed
	Review and update Board Policies, submit recommendations to the Board	As needed
Personnel ¹	Review and update Employee Handbook	Periodically
	Review proposed salary/wage changes	As needed
	Review proposed reclassifications and new positions	As needed
	Review employee benefits, submit recommendations to the Board	Periodically
	Act as first Review Board of personnel grievance procedures	As needed
	Meet as necessary and bring personnel matters to the attention of the Board as a whole	As needed
	Make recommendations on any of the above items	As needed

¹ - Vice President shall serve as Chairperson of either of these committees

² - Comprised of President, Vice President, Secretary, Past President, Budget and Personnel Committee Chairs

*President assigns committee chairs after Vice President assignment is made.

*Trustees sign up for committees at January Board Meeting

*If committees are not balanced, President can reassign Trustees to balance their numbers