

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, November 9, 2020, 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  
                                 Perry Carlston  
                                 Peggie Howell  
                                 Peter Pay  
                                 Robert Lucacher  
                                 Daniel Pellegrini

TRUSTEES ABSENT      None

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

CALL TO ORDER

Chair Fitzsimmons called the meeting to order at 6:08 p.m.

ROLL CALL

A roll call indicated that six Trustees were present, and none was absent.

1.      PUBLIC INPUT ON NON AGENDA ITEMS – None.
2.      APPROVAL OF MINUTES FROM AUDIT COMMITTEE SPECIAL MEETING HELD ON OCTOBER 19, 2020

\*\*      Motion was made by Trustee Pellegrini and seconded by Trustee Carlston to approve the minutes from the Audit Committee special meeting held on October 19, 2020. *Motion passed unanimously.*

3.      DISCUSSION OF FY20 (2019/2020) DISTRICT AUDIT AND GASB 68 FROM CCCERA – the committee discussed the final audit prepared by David Alvey, Maze & Associates. The committee discussed the audited financial and CCCERA's GASB 68 liability. The committee recommended that, on drafts audits, if CCCERA's GASB 68 pension liabilities are not available, Maze and Associates should keep the prior year's number in the report instead of zeroing it out. In addition, the committee noted small changes in the management discussion areas and requested an update to the trustee

names. The committee requested to meet again after the requested changes are completed, before a final recommendation for approval by the Board of Trustees.

David Alvey, Maze & Associates left the meeting at 6:50 p.m.


RECESS AT 6:58 p.m.

MEETING WAS CALLED BACK TO ORDER AT 8:04 p.m.

Discussion about the District audit continued. General Manager Macedo spoke about the process from the District's point of view.

4. BOARD AND STAFF ANNOUNCEMENTS - None
5. ADJOURNMENT – 8:25 p.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee special meeting held on December 7, 2020.

  
Jim Fitzsimmons, 2020 Chair Audit Committee