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**BOARD OF TRUSTEES
AUDIT COMMITTEE MEETING**

****MONDAY, AUGUST 11, 2025****

AGENDA

TIME: 6:00 PM

LOCATION: Hybrid meeting of the Board of Trustees Audit Committee
Physically held at the District office located at
5750 Imhoff Dr, Concord, CA 94520

By teleconference at:

<https://us06web.zoom.us/j/81925599505?pwd=akjDsajMXNZZN0xAek21Mz4rP6S9aG.1>

Meeting ID: 819 2559 9505

Passcode: 867862

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 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.

Supporting materials on agenda items are available for public review at the District's office at 5750 Imhoff Dr, 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 **ALFREDO PEREZ** • 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 MARCH 10, 2025**
5. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK**
6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2024/2025 ANNUAL AUDIT PROCESS**
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.

Natalie Martini, Financial Administrator

8/06/2025

Date

CONTRA COSTA MOSQUITO AND VECTOR CONTROL DISTRICT

AUGUST 11, 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 MARCH 10, 2025 (Pages 4-5)** – Minutes from Audit Committee meeting held on March 10, 2025 were attached.
5. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK (Pages 6-8)** – David Alvey, from Maze & Associates, will give some background information on the team that will be conducting the District audit this fiscal year.
6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2024/2025 ANNUAL AUDIT PROCESS** – the committee will meet with auditors from Maze & Associates to discuss the annual audit process. The committee will discuss any additional items they would like the auditors to look at, which may include non-material items.
- 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, March 10, 2025, at the District office located at 155 Mason Circle Concord, CA 94520.

TRUSTEES PRESENT Jim Dolgonas, Chair, El Cerrito
Perry Carlston, Concord
James Frankenfield, Moraga
Peggie Howell, Walnut Creek
Michael Krieg, Oakley
Daniel Pellegrini, Martinez

TRUSTEES ABSENT Vinoy Mereddy, Brentwood
Damian Wong, Hercules

OTHERS PRESENT Paula Macedo, General Manager; Stacy Stark, Human Resources
& Administration Manager; Natalie Martini, Financial
Administrator

1. CALL TO ORDER:
Audit Committee Chair Dolgonas called the meeting to order at 6:02 PM.

Roll Call: A roll call indicated that six Trustees were present and two were 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 OCTOBER 21, 2024

** Motion was made by Trustee Krieg and seconded by Trustee Howell to approve the minutes from the Audit Committee special meeting held on October 21, 2024. *Motion passed unanimously.*
5. REVIEW AUDIT COMMITTEE CHARGE – the committee reviewed the Audit committee charge, roles and responsibilities.
6. DISCUSSION OF AUDIT FIRM, PROCESS AND EXPECTATIONS – the committee discussed the audit firm for preparation of the 2024/2025 annual audit process for fiscal year end June 30, 2025.

7. BOARD AND STAFF ANNOUNCEMENTS – None

8. ADJOURNMENT – 6:30 PM

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Monday, August 11, 2025.

Jim Dolgonas, 2025 Chair Audit Committee

We are engaged to audit of the Contra Costa Mosquito and Vector Control District (District) financial statements for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to our audit. Topics include audit scope, management representations, fraud risk considerations and audit timing. We have presented an overview of these topics below. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter provided to the General Manager (copy enclosed), our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We will also consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also, in accordance with the Uniform Guidance, we will examine, on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the District's compliance with those requirements.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because of the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. We will not express an opinion or provide any assurance on the RSI.

We have not been engaged to report on the Introductory and Statistical Section, which accompany the financial statements but are not RSI. Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope and Other

The audit scope is included in the engagement letter provided to the General Manager on (copy enclosed). It defines what an audit of the District's financial statements is and discusses internal control, fraud considerations and management responsibilities for data contained in financial statements. It is the standard used when a financial statement audit is to be conducted. This letter is a clarification of the audit process contemplated in the contract we have entered into with the District pursuant to the Commission's approval.

Management Representations

We will request representations from management that data and assertions provided are complete and accurate. We rely primarily on our audit verification tests and procedures, however, management assertions and judgments unavoidably affect financial data.

Fraud Risk Considerations

Audit standards require us to have discussions with our clients to discuss both the potential for and any occurrences of fraud and the impact on financial statements. "Fraud" is defined as an intentional act that results in a *material misstatement in financial statements* that are subject to audit. In this case, fraud includes two concepts. The first is fraudulent financial reporting, including misapplication of accounting principles, the omission of data or disclosures, fictitious transactions or sham transactions and concealment of relevant data. The second concept is that of misappropriations of assets, including theft, its concealment and conversion to cash.

In accordance with audit standards, we met with management and asked:

- a. Is management aware of known instances of fraud or allegations of suspected fraud?
- b. Are there areas management believes are "Susceptible to Fraud"?
 - i. Areas presumed susceptible to fraud under audit standards:
 - i. Improper revenue recognition
 - ii. Management override of Internal Control

Audit Timing

We have met with District staff and agreed to the following schedule:

- The final phase of the audit (substantive tests and financial report preparation) is scheduled for September 2025
- Our plan is to finalize the reports by the end of November 2025.

Communicating the Audit Process

We discussed the above topics with staff and wish to provide you with an opportunity to participate in the audit process prior to its completion. If you could please respond to the following questions related to the District and its component units and if the answer to any question is “yes,” please provide an explanation:

- a. Are you aware of any instances of fraud or allegations of suspected fraud?
- b. Are there any areas you believe are “Susceptible to Fraud”?
- c. Are you aware of any possible or actual noncompliance or waste or abuse of programs and controls?
- d. Are you aware of any related-party transactions? (Transactions between the District or its component units and elected or appointed officials)

Sincerely,

A handwritten signature in black ink, appearing to read "David Alvey". The signature is fluid and cursive, with a long horizontal stroke at the end.

David Alvey
Audit Partner
Maze & Associates