

MINUTES

An Audit Committee meeting of the Board of Trustees of the Contra Costa Mosquito and Vector Control District was held on Wednesday November 2, 2011, in the offices of the District auditors; Maze & Associates at 3478 Buskirk Avenue, Suite 215, Pleasant Hill, California.

TRUSTEES PRESENT Jim Pinckney, Chairperson
 Sharyn Rossi
 Dan Pellegrini
 Jose Saavedra

TRUSTEES ABSENT Diane Wolcott

OTHERS PRESENT Vikki Rodriguez, Maze & Associates
 Ray Waletzko, Administrative & Finance Manager

1. The Committee meeting was called to order at 10:01 A.M.

2. Roll call indicated that four trustees were present and one was absent.

3. PUBLIC INPUT ON NON AGENDA ITEMS

None.

4. APPROVAL OF MINUTES FROM COMMITTEE MEETING HELD ON AUGUST 29, 2011

** Motion was made by Trustee Pellegrini and seconded by Trustee Saavedra to approve minutes from Committee meeting held on August 29, 2011. Motion passed


5. 2011 INFORMATION SYSTEM REVIEW - Administrative & Finance Manager Waletzko discussed how information technology security is constantly changing; and protection against cyber attacks is becoming more important. He explained to the committee that Maze & Associates, as a part of their audit, tested the District IT controls with a non-intrusive external vulnerability scan. Some of the items they tested included internet access defenses, notification systems in the event of a cyber attack, security of District financial data, and measures to ensure continuation of service during an attack. The auditors found no material weaknesses and no significant deficiencies.

6 MEET WITH DISTRICT AUDITORS, MAZE & ASSOCIATES FOR REPORT AND ANALYSIS OF DRAFT OF FISCAL YEAR 10/11 DISTRICT AUDIT AND MEMORANDUM OF INTERNAL CONTROL STRUCTURE (APPENDIX I) - Vikki Rodriguez of Maze & Associates gave a detailed explanation of the draft of the audited financial statements and the Memorandum of Internal Control. Ms Rodriguez explained

that the District received an unqualified opinion with no audit findings and no material weakness on this years audit. Extensive time was spent discussing GASB 54, which combined various funds of the District into one general fund and re-categorized our designated reserves. The funding of Post Employment Benefits under GASB No. 45 was detailed and reviewed in the Statement of Net Assets and in Note 7 - Other Post Employment Benefits, and the committee discussed the loan of \$324,842 to the State of California under Proposition 1A. A motion was made by Trustee Saavedra and seconded by Trustee Rossi to recommend, to the full Board of Trustees, the adoption of the audited financial statements, with recommended changes, at the November 14th, 2011, board meeting. Motion passed.

7 ADJOURNMENT - There being no further business, the meeting was adjourned at 11:01 A.M.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee held on August 7, 2012.



Jim Pinckney, Chairperson
Audit Committee

AYES:

NOES:

ABSENT:

ABSTAIN: