

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 Tuesday, June 14, 2022, 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
 Michael Krieg
 Daniel Pellegrini
 Damian Wong

TRUSTEES ABSENT None

OTHERS PRESENT Paula Macedo, General Manager
 Natalie Martini, Administrative Analyst II
 David Alvey, Maze & Associates

1. **CALL TO ORDER:**
Chair Fitzsimmons called the meeting to order at 10:00 a.m.
Roll Call: A roll call indicated that (5) Trustees were present and none 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 NOVEMBER 17, 2021**
- ** Motion was made by Trustee Pellegrini and seconded by Trustee Carlston to approve the minutes from the Audit Committee special meeting held on November 17, 2021. *Motion passed unanimously.*
5. **REVIEW AUDIT TEAM CONDUCTING DISTRICT FIELD WORK** – David Alvey, Maze & Associates, provided background information on the individuals responsible for the District audit this fiscal year and the scope of the audit.
 6. **MEET WITH DISTRICT AUDITORS TO REVIEW FISCAL YEAR 2022/2023 ANNUAL AUDIT PROCESS** – the committee met with David Alvey, Maze & Associates, and discussed the annual audit process. Alvey noted that they expect to initiate the field work in August. Trustee Fitzsimmons asked about specific non-material

items they would like the auditors to look for during the process. Trustee Carlson asked about any GASB changes expected for this year. Alvey stated GASB 87 is required this year but that they have determined that the District will not be subject to it.

6. BOARD AND STAFF ANNOUNCEMENTS – None

7. ADJOURNMENT – 10:43 a.m.

I certify the above minutes were approved as read or corrected at a meeting of the Audit Committee meeting held on Thursday, January 12, 2023.

Jim Fitzsimmons, 2023 Chair Audit Committee