

Audit Committee Meeting Minutes

Florida Keys Mosquito Control District

Marathon Office

503 107th Street

Marathon, FL 33050

December 17, 2021 10:00 am

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on December 17, 2021 at the FKMCD Marathon office.

Present Were: Jill Cranney, Chairman; Brandon Pinder, Secretary/Treasurer; Phillip Goodman, Commissioner; Dr. Stanley Zuba, Commissioner; Tom McDonald, Commissioner; Andrea Leal, Executive Director; Dale Coburn, Board Attorney; Dirk Smits, Board Attorney.

Employees Present Were: Bruce Holden, Director of Finance; Michael Behrend, Director of Human Resources; Josh Kogut, Director of Aerial Operations; Paul Pignataro, Chief Pilot; Robert Lee, Director of Aircraft Maintenance; Corey Brindisi, Lower Keys Ground Supervisor; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

Invited Guests Present: None

Community Input: None.

Approval of Agenda: A motion was made by Commissioner Pinder, seconded by Commissioner Goodman and passed unanimously to approve the Agenda.

Items for Board Discussion:

8a.) 2020-2021 Audit Planning – Chairman Cranney advised the committee the planning process for the 2020-2021 audit year is on track and the auditor has received 90% of the items that have been requested thus far. Oropeza & Parks had testing scheduled for the first week in December and Commissioner Cranney stated the testing has been pushed back and the auditors are planning to work on the testing over the holiday week. The engagement letter from Jim Hill, CPA was given to Chairman Cranney to sign and she requested we scan a copy to Oropeza & Parks and also send them the original letter.

Bruce Holden, Director of Finance, mentioned the actuarial report will be a condensed report this year and it will take them less time to complete and it should be completed in January. Chairman Cranney would like to keep the target date of March to present the draft audit.

Commissioner Goodman asked Chairman Cranney if she would like to continue having Audit Committee Meetings each month and she confirmed that she would like to hold them each month.

Commissioner Goodman inquired if the OPEB contribution will affect the actuarial report, Bruce Holden, Director of Finance, advised he told the Actuarial firm about this and he will be sending a copy of the resolution that pertains to this matter.

Items for Board Review and Action: None

Good of the Order: None

There being no further business to come before the Board the meeting was adjourned.

Respectfully submitted,



Andrea Leal, Executive Director

Board of Commissioners
Florida Keys Mosquito Control District

A handwritten signature in black ink, appearing to read 'Jill Cranney', written over a horizontal line.

Jill Cranney, Chairman

A handwritten signature in black ink, appearing to read 'Brandon Pinder', written over a horizontal line.

Brandon Pinder, Secretary-Treasurer

For additional information, please refer to www.keysmosquito.org.