

Audit Committee Meeting Minutes

Florida Keys Mosquito Control District
503 107th Street
Marathon, FL 33050

June 15, 2021 1:30pm (approximate)

The Board of commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on June 15, 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; Dirk Smits, Board Attorney.

Employees Present Were: Mikki Coss, Director of Operations; Bruce Holden, Director of Finance; Chad Huff, PEIO; Chrissy Bloxom, Executive Assistant; Michael Behrend, Director of Human Resources; Tony Nunez, Chief Technology Officer.

Invited Guests Present: Jim Hill, Oropeza & Parks

Community Input: None.

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

Items for Board Discussion:

5a.) 2019-2020 Audit Presentation – Chairman Cranney introduced Jim Hill, Oropeza & Parks, to present the draft audit for 2019-2020. Mr. Hill handed out a Letter of Communication at Audit Conclusion, dated June 15, 2021 to the Committee members (attached to minutes). Mr. Hill discussed specifics of the audit. He detailed expenses and revenue, from prior year 2018-2019 to the current year 2019-2020. Mr. Hill advised the Committee that there were no findings to report to them in either the Independent Auditor's Management Letter or the Independent Accountant Compliance with local government investment policies.

Chairman Goodman discussed the investment rate for funding OPEB in the next fiscal year. Mr. Hill explained the calculations that will be used to determine the following year rate. Bruce Holden, Director of Finance, will provide the Board a projected outlay from the actuarial report.

Chairman Goodman discussed the ability to adequately fund the expense of sick and annual leave.

Mr. Hill discussed the Independent Auditor's Management Letter.

Chairman Cranney thanked FKMCD staff and the auditors for their hard work. Chairman Cranney recommended the Committee members further review the report and if they should have any questions or concerns to reach out before 5:00 pm Thursday, June 17, 2021.

Items for Board Review and Action:

7a.) Approval of the 2019-2020 Audit - Chairman Cranney announced that the 2019-2020 Audit has been presented. A motion was made by Commissioner Goodman, seconded by Commissioner McDonald and passed unanimously to approve the audit for FY 2019-2020.

Good of the Order: Commissioner Goodman discussed the next audit committee meeting date. Chairman Cranney scheduled the next Audit Meeting for October 19, 2021.

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

Respectfully submitted,

*Board of Commissioners
Florida Keys Mosquito Control District*

Andrea Leal, Executive Director

Jill Cranney, Chairman

Brandon Pinder, Secretary-Treasurer

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