

## Audit Committee Meeting Minutes

### Florida Keys Mosquito Control District

Marathon Office

503 107<sup>th</sup> Street

Marathon, FL 33050

November 9, 2021 1:00 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on November 9, 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.

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

**Invited Guests Present:** Jim Hill, Oropeza & Parks, CPA, was on the phone.

**Community Input:** None.

**Approval of Agenda:** A motion was made by Commissioner Pinder, seconded by Commissioner McDonald 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 has begun. Chairman Cranney discussed the Actuarial report and Bruce Holden, Director of Finance, stated they will be doing a full report this year. Oropeza & Parks has testing scheduled for the first week in December and Commissioner Cranney recommended we get our trial balances to them before November 30<sup>th</sup>, 2021. Chairman Cranney stated we will also be receiving an engagement letter from Jim Hill, CPA which we need to sign and execute and return to him. Chairman Cranney would like to set a target date of March or April to present the draft audit. Bruce Holden, Director of Finance, stated he feels that November 30<sup>th</sup> should be an attainable goal for his team.

Michael Behrend, Director of Human Resources, requested the letter required to compile the actuarial data. Bruce Holden will obtain the letter and talk to the actuarial firm about our Pay As You Go policy for post-retirement benefits as well. Commissioner Goodman asked if any regulations have changed this year and Jim Hill, CPA stated some new regulations will take place for the 2021-2022 fiscal year for leases and he will go further into any other changes with the team during the Audit process. Commissioner Goodman inquired when the next meeting would take place and Chairman Cranney advised we will have Audit Committee Meetings monthly until the Audit is completed.

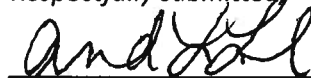
**Items for Board Review and Action:** None

#### **Good of the Order:**

- Chairman Cranny wished everyone a stress-free audit process and to reach out to her if assistance is needed.

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

Respectfully submitted,

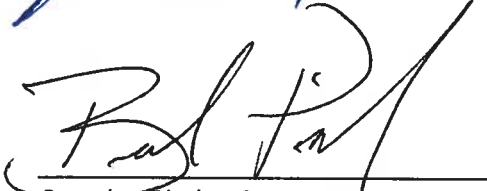


Andrea Leal, Executive Director

Board of Commissioners  
Florida Keys Mosquito Control District



Jeff Cranney, Chairman



Brandon Pinder, Secretary-Treasurer

For additional information, please refer to [www.keysmosquito.org](http://www.keysmosquito.org).