

Audit Committee Meeting Minutes

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

January 17, 2023 1:25 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on January 17, 2023 at the FKMCD Marathon office.

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

Employees Present Were: Mikki Coss, Director of Operations; Bruce Holden, Director of Finance; Michael Behrend, Director of Human Resources; Chad Huff, Public Education & Information Officer; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer.

Invited Guests Present: Mark Latham; Jim Hill, Oropeza & Parks on the telephone

Community Input: None.

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

2023 Election of Officers: Commissioner McDonald nominated Ms. Cranney as the Chairman of the committee. A motion to approve was made by Mr. McDonald, seconded by Dr. Zuba and passed unanimously to reappoint Chairman Cranney as the Chairman for 2023.

Items for Board Discussion:

6a.) 2021-2022 Audit Presentation – Chairman Cranney introduced Jim Hill, CPA; who was present on the telephone. He provided the committee an update on this year's audit process and said everything is moving along smoothly and he doesn't foresee any delays in the process. Commissioner McDonald asked Mr. Hill if there are any areas of concern in the audit process thus far and Mr. Hill advised there is not. Chairman Cranney suggested Bruce Holden, Director of Finance; contact LeaseQuery to purchase the software to ensure compliance with the new GASB (Governmental Accounting Standards Board) 87 standards in the audit process. She also suggested we hire a consultant to assist with the new GASB 87, which took effect in 2021, and is the new lease accounting standard issued by GASB to more accurately portray lease obligations and improve governmental financial statements.

Items for Board Review and Action: None.

Good of the Order: Chairman Cranney discussed the next audit committee meeting date, which will be in February. Commissioner McDonald suggested having a workshop next month to review the requirements of the Audit Committee and the expectation of their involvement in the Budget process. After a discussion it was decided they will hold a workshop before the Audit Committee Meeting in February.

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

Respectfully submitted,

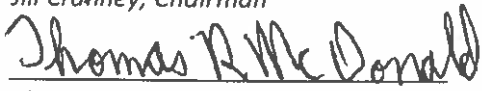


Andrea Leal, Executive Director

Board of Commissioners
Florida Keys Mosquito Control District



Jill Cranney, Chairman



Thomas McDonald, Secretary-Treasurer

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