

Audit Committee Meeting Minutes

**Florida Keys Mosquito Control District
Marathon Office
503 107th Street Marathon, FL 33050
June 20, 2023 1:00 pm**

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on June 20, 2023 at the FKMCD Marathon office.

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

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

Invited Guests Present: Jim Hill, Oropeza & Parks

Community Input: None.

Approval of Agenda: A motion was made by Commissioner McDonald, seconded by Commissioner Zuba and passed unanimously to approve the Agenda. A roll call was taken and passed unanimously to approve Commissioner Pinder to participate in the Audit Committee Meeting via telephone.

Items for Board Discussion:

6a.) 2021-2022 Audit Presentation – Chairman Cranney introduced Jim Hill, Oropeza & Parks, to present the draft audit for 2021-2022. Mr. Hill handed out a Letter of Communication at Audit Conclusion, dated June 20, 2023, to the Committee members (attached to minutes). Mr. Hill went into detail about the audit. From the previous year 2020–2021 to the present year 2021–2022, he provided a breakdown of costs and income. He provided the board with information regarding the implementation of GASB 87 and what it means for the audit report. Mr. Hill informed the Committee that neither the Independent Auditor's Management Letter nor the Independent Accountant's Compliance with Local Government Investment Policies contained any findings that needed to be communicated to them. The Committee members should further review the report, according to Chairman Cranney, and get in touch if they have any questions or issues by 5:00 p.m. on Friday, June 23, 2023. Mr. Hill will turn in the audit to the state if he doesn't hear back from any of the commissioners.

Items for Board Review and Action:

7a.) Approval of the 2021-2022 Audit - Chairman Cranney announced that the 2021-2022 Audit has been presented. A roll call was made and passed unanimously to accept the audit for FY 2021-2022.

Good of the Order: Chairman Cranney scheduled the next Audit Meeting for October 10, 2023.

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

Respectfully submitted,

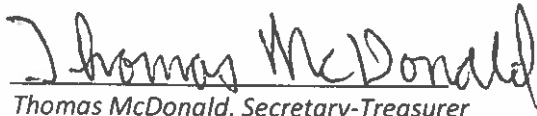


Andrea Leal, Executive Director

Board of Commissioners
Florida Keys Mosquito Control District



Jill Cragney, Chairman



Thomas McDonald, Secretary-Treasurer

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