

Audit Committee Meeting Minutes

Florida Keys Mosquito Control District

Marathon Office

503 107th Street

Marathon, FL 33050

May 10, 2022 1:05 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on May 10, 2022 at the FKMCD Marathon office.

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

Employees Present Were: Mikki Coss, Director of Operations; Bruce Holden, Director of Finance; Josh Kogut, Director of Aerial Operations; Chad Huff, Public Education & Information Officer; Robert Lee, Director of Aircraft Maintenance; Rochele Miller, Purchasing Agent; 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 Pinder, seconded by Commissioner Goodman and passed unanimously to approve the Agenda. A motion was made by Commissioner Goodman seconded by Commissioner Pinder and passed unanimously to approve Commissioner Zuba to participate in the Audit Committee Meeting via telephone.

Items for Board Discussion:

6a.) 2020-2021 Audit Presentation – Chairman Cranney introduced Jim Hill, Oropeza & Parks, to present the draft audit for 2020-2021. Mr. Hill handed out a Letter of Communication at Audit Conclusion, dated May 10, 2022, to the Committee members (attached to minutes). Mr. Hill discussed the specifics of the audit. He detailed expenses and revenue, from prior year 2019-2020 to the current year 2020-2021. Mr. Hill advised the Committee that there was one finding about a payable to the City of Key West to report to them which is included in the Independent Auditor's Management Letter and the Independent Accountant Compliance with local government investment policies.

Commissioner McDonald questioned Mr. Hill on the pension expense of \$7,300.00 listed under Note 7 – Florida Retirement System Retirement Plans; Mr. Hill explained this was due to the change in assumptions.

Chairman Goodman asked for clarification on the Net OPEB liability year over year and Mr. Hill discussed the Changes in Assumption and how they affect the Net OPEB Liability. Mr. Hill reviewed the Independent Auditor's Management Letter in detail. Chairman Cranney stated that management would be supplying a letter to Oropeza & Parks for corrective action and a Management Representation Letter will also need to be submitted before the audit is filed.

Chairman Goodman discussed the ability to adequately fund the expense of sick and annual leave for our upcoming Budget planning and Mr. Hill explained that falls into the wages category.

Chairman Cranney thanked the FKMCD staff and the auditors for their hard work.

Items for Board Review and Action:

7a.) Approval of the 2020-2021 Audit - Chairman Cranney announced that the 2020-2021 Audit has been presented. A motion was made by Commissioner McDonald, seconded by Commissioner Goodman and passed unanimously to approve the audit for FY 2020-2021. After a roll call vote, it was unanimously approved.

Good of the Order: Commissioner Goodman discussed the next audit committee meeting date. Chairman Cranney scheduled the next Audit Meeting for November 9, 2022 and Mr. Hill suggested having a planning meeting in August.

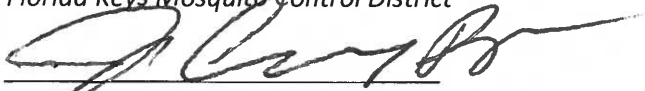
There being no further business to come before the Board the meeting was adjourned.

Respectfully submitted,

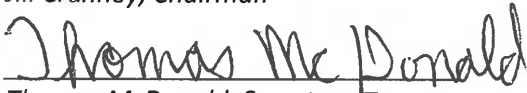


Andrea Leal, Executive Director

Board of Commissioners
Florida Keys Mosquito Control District



Jill Granney, Chairman



Thomas McDonald, Secretary-Treasurer

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