

Audit Committee Meeting Minutes

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

May 21, 2024 1:00 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on May 21st, 2024, at the FKMCD Marathon office.

Present Were: Jill Cranney, Chairman; Phillip Goodman, Commissioner; Dr. Stanley Zuba, Commissioner; Bette Brown, Commissioner; Brandon Pinder, Commissioner; Andrea Leal, Executive Director; Dirk Smits, Board Attorney.

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

Invited Guests Present: None

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:

6a.) 2022-2023 Audit Planning – Jim Hill of Oropeza & Parks was introduced by Chairman Cranney to provide the draft audit for 2022–2023. To the members of the committee, Mr. Hill distributed a Letter of Communication at Audit Conclusion, dated May 21, 2024 (attached to the minutes). Regarding the audit, Mr. Hill went into detail. He gave a breakdown of expenses and income from the fiscal year 2021–2022 to the current one 2022–2023. The committee was notified by Mr. Hill that there were no findings in the Independent Auditor's Management Letter or the Independent Accountant's Compliance with Local Government Investment Policies that required their communication. Commissioner Brown asked Mr. Hill to confirm if FL Class was the cause of the significant rise in interest income. The board discussed why it made more sense for the district at the time to lease the two Airbus H 125 helicopters. This year's audit proceeded really smoothly, according to Mr. Hill, who also commended the team for their participation. Since this is the final year that they will be performing our audit, Commissioner Cranney asked Mr. Hill if they would offer any recommendations for a new auditor. Although recommending a new audit business is not their usual approach, he said they will work with the new company as planned. For their many years of service, the Board expressed gratitude to Mr. Hill and Oropeza & Parks. According to Mr. Hill, the paperwork will be sent to the state electronically and by mail when they get one more legal letter.

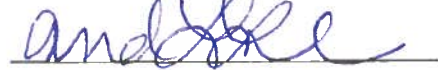
Items for Board Review and Action:

7a.) Acceptance of the 2022-2023 Audit - Chairman Cranney announced that the 2022-2023 Audit has been presented. A motion was made by Commissioner Goodman, seconded by Commissioner Brown and passed unanimously to accept the audit for FY 2022-2023.

Good of the Order: Chairman Cranney stated this will be the last audit meeting until next year.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Andrea Leal", written over a horizontal line.

Andrea Leal, Executive Director

Board of Commissioners
Florida Keys Mosquito Control District

A handwritten signature in blue ink, appearing to read "Jill Cranney", written over a horizontal line.

Jill Cranney, Chairman

A handwritten signature in blue ink, appearing to read "Bette Brown", written over a horizontal line.

Bette Brown, Secretary-Treasurer

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