

Audit Committee Meeting Minutes

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

February 18, 2026 1:07 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on February 18, 2026 at the FKMCD Marathon office.

Present Were: Jill Cranney, Chairman; Phillip Goodman, Commissioner; Bette Brown, Commissioner; Brandon Pinder, Commissioner; Andrea Leal, Executive Director; Hunter O'Connor, Board Attorney. Dr. Stanley Zuba, Commissioner, was present via Zoom.

Employees Present Were: Lauren Bouchard, Director of Finance; Mikki Coss, Director of Operations; Robert Lee, Director of Aerial Operations; Chad Huff, Public Education & Information Officer; Michael Behrend, Director of Human Resources; Deanna Darias, Executive Assistant; Tony Nunez, Chief Technology Officer; Rochele Miller, Purchasing Agent/Financial Analyst; Abigail Smith, Education Coordinator.

Invited Guests Present: Daniel Anderson, Mauldin & Jenkins was present via Zoom; Atom Rosales, Director of Technical Development, Collier Mosquito Control District was present via Zoom; Dr. David Hoel, Executive Director, Lee County Mosquito Control District; Dr. James Dunford, Research Director, Lee County Mosquito Control District; Aaron Lloyd, Assistant Director, Lee County Mosquito Control District; Mike Vigus, Chief Pilot, Lee County Mosquito Control District; Nick McCoy, Pilot, Lee County Mosquito Control District; Jennifer McBride, Director Communications, Lee County Mosquito Control District.

Community Input: None.

Approval of Agenda: A motion was made by Commissioner Brown, seconded by Commissioner Goodman and passed unanimously to approve Commissioner Zuba to participate fully in all the meetings today via Zoom. A motion was made by Commissioner Brown, seconded by Commissioner Goodman and passed unanimously to approve the agenda.

Items for Board Discussion:

6a.) 2024-2025 Audit Planning – Chairman Cranney introduced auditor Daniel Anderson from Mauldin & Jenkins, who is collaborating with Finance Director Lauren Bouchard and her team. They have received supporting documentation for selected samples and are awaiting the actuary's OPEB report and the capital asset schedule to finalize the trial balance. Ms. Bouchard confirmed ongoing communication with the actuary, and both she and Daniel expect completion by April. Daniel noted that GASB 102, which addresses risk disclosures, applies to the current fiscal year but is unlikely to have a significant impact unless legislative changes occur in Florida. GASB 103, which affects proprietary funds, will apply in fiscal year 2026, while GASB 104, concerning capital asset disclosures, is already being complied with. GASB 105, related to subsequent events, will take effect in fiscal year 2027. The most significant upcoming change involves compensated absences.

Good of the Order: Chairman Cranney scheduled the next Audit Meeting for March 17, 2026.

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

Respectfully submitted,

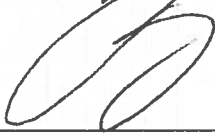


Andrea Leal, Executive Director

*Board of Commissioners
Florida Keys Mosquito Control District*



Jill Cranney, Chairman



Bette Brown, Secretary-Treasurer

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