

**AUDIT COMMITTEE
MEETING
DECEMBER 16, 2016**



A G E N D A

FLORIDA KEYS MOSQUITO CONTROL DISTRICT

AUDIT COMMITTEE MEETING

DECEMBER 16, 2016

11:00 A.M. (approximate, following regular meeting)

FKMCD MARATHON OFFICE

503 107TH ST. GULF

MARATHON, FL

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. APPROVAL OF AGENDA**
- 4. MINUTES** of the Audit Committee Meetings held October 21, 2016 and October 28, 2016.
- 5. GENERAL DISCUSSION**
 - a. Overview of the FY 2015/2016 audit
- 6. MEETING ADJOURNED**

MINUTES

FLORIDA KEYS MOSQUITO CONTROL DISTRICT AUDIT COMMITTEE MEETING OCTOBER 21, 2016 9:00 A.M. FKMCD MARATHON

The Audit Committee Board of Florida Keys Mosquito Control District held an Audit Committee meeting on October 21, 2016 at 9:00 A.M. at the Florida Keys Mosquito Control District Marathon Office, Marathon, Florida.

PRESENT WERE: Bill Shaw, Commissioner; Jill Cranney-Gage, Commissioner; Andrea Leal, Interim Executive Director, and Denise Rohrer, Auditor.

EMPLOYEES PRESENT WERE: Bruce Holden, Finance Director; Beth Ranson, PIEO; Tammy Hollander, Executive Assistant.

GUESTS PRESENT WERE: none

APPROVAL OF THE MINUTES: A motion was made to approve the Minutes of the Audit Committee Meeting held December 12, 2015. The motion passed with no objection.

DISCUSSION TO BE HELD: Denise Rohrer with Oropeza and Parks addressed the Committee regarding the FY 2015/2016 audit. She explained that we did not yet have the final audit ready for approval, and discussed some of the factors that went into the delay. It was determined that the Audit Committee would meet again on October 28, 2016 so that the final audit could be presented for approval.

MEETING ADJOURNED: There being no further business to come before the Committee, a motion was made to adjourn the meeting. The motion passed with no objections

Board of Commissioners
Florida Keys Mosquito Control District

Phil Goodman

Tom McDonald

For more specific information or detail of meeting, please refer to the digital recording of the meeting at www.keysmosquito.org.

MINUTES

FLORIDA KEYS MOSQUITO CONTROL DISTRICT AUDIT COMMITTEE MEETING OCTOBER 28, 2016 11:00 A.M. FKMCD KEY WEST

The Audit Committee Board of Florida Keys Mosquito Control District held an Audit Committee meeting on October 28, 2016 at 11:00 A.M. at the Florida Keys Mosquito Control District Marathon Office, Marathon, Florida.

PRESENT WERE: Steve Smith, Commissioner; Bill Shaw, Commissioner; Jill Cranney-Gage, Commissioner; Andrea Leal, Interim Executive Director, and Denise Rohrer, Auditor.

EMPLOYEES PRESENT WERE: Bruce Holden, Finance Director; Tammy Hollander, Executive Assistant.

GUESTS PRESENT WERE: none

DISCUSSION TO BE HELD: Denise Rohrer with Oropeza and Parks reviewed the September 30, 2015 audit and findings with the commissioners and staff. Denise began with the Financial Statements and stated that we received a Clean Opinion. Denise went on to review areas of concern and a discussion followed on steps to take to avoid future issues such as those outlined in the report.

A final version, which would include item 11, a footnote regarding the DL Porter funds, would be sent to Bruce Holden before the end of the day.

MEETING ADJOURNED: There being no further business to come before the Committee, a motion was made to adjourn the meeting. The motion passed with no objections

Board of Commissioners
Florida Keys Mosquito Control District

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