

Audit Committee Meeting Minutes

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

October 21, 2025 1:05 pm

The Board of Commissioners of the Florida Keys Mosquito Control District held an Audit Committee Meeting on October 21, 2025 at the FKMCD Marathon office.

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

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

Invited Guests Present: Daniel Anderson; Mauldin & Jenkins

Community Input: None.

Approval of Agenda: Commissioner Goodman asked the Board if there were any corrections or additions to the agenda, having none, the agenda was approved.


Items for Board Discussion:

5a.) 2024-2025 Audit Planning – Audit Partner Daniel Anderson of Mauldin & Jenkins provided an overview of the District's audit plan for the fiscal year. He noted that the audit is currently in the planning phase, with fieldwork scheduled between mid-December and mid-February, and final reporting expected in March or April, pending receipt of the FRS pension and OPEB actuarial reports. Mr. Anderson highlighted a new GASB standard related to compensated absences, which may increase the District's accrued liability. The change requires accounting not only for payable absences but also for unused leave that employees are likely to take in future fiscal years. He confirmed that the District will work with management to ensure calculations comply with the updated standard. Board members discussed the impact on the budget and confirmed that the new methodology may result in higher accrued liabilities for annual and sick leave. Mr. Anderson will continue to monitor GASB guidance and participate in future meetings as needed to provide updates.

Good of the Order: Commissioner Goodman scheduled the next Audit Meeting for November 13, 2025 at 1:00pm.

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.