



AGENDA

Regular Meeting of the
Audit Committee
of the Humboldt Community Services District
Tuesday, November 5, 2024 at 11:00 a.m.
5055 Walnut Drive, Eureka, CA 95503

The meeting, including Public Participation, may be joined through the Zoom Website (<https://zoom.us>) by clicking on “Join A Meeting” and entering Meeting ID 883 1929 8704 and Passcode 350785. Access may also be achieved by telephone only by dialing 1-669-900-9128 followed by the Meeting ID and Passcode.

A. ROLL CALL

Benzonelli
Gardiner
Montag
Williams

B. CONSENT CALENDAR

1. Approval of November 5, 2024 Agenda
2. Approval of Minutes of Audit Committee Meeting of October 23, 2024

C. PUBLIC PARTICIPATION – Members of the public will be given the opportunity to comment on items not on the agenda. Please use the information set forth above to participate via Zoom. The Board requests that speakers please state their name and where they are from, be clear, concise and limit their communications to 3 to 5 minutes. At the conclusion of all oral communications, the Board or staff may choose to briefly respond with information in response to comments; however, the Brown Act prohibits discussion of matters not on the published agenda. Matters requiring discussion, or action, will be placed on a future agenda.

D. COMMITTEE BUSINESS

1. Consideration of Fiscal Year 2021-22 Draft Basic Financial Statements and Management Report

E. ADJOURNMENT

DRAFT MINUTES OF AN AUDIT COMMITTEE MEETING OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT

Heidi Benzonelli called the Special Meeting Audit Committee Meeting to order at 11:35 a.m. on Wednesday, October 23, 2024 at 5055 Walnut Drive, Eureka, California.

A. ROLL CALL

Present upon roll call were Committee Members Benzonelli, Gardiner, Montag, and Williams.

B. CONSENT CALENDAR

IT WAS THEN MOVED BY MEMBER BENZONELLI AND SECONDED BY MEMBER GARDINER TO ACCEPT THE OCTOBER 23, 2024 AGENDA AND THE MINUTES OF THE AUDIT COMMITTEE MEETING OF FEBRUARY 14, 2023.
MOTION CARRIED UPON ROLL CALL VOTE:

AYES: BENZONELLI, GARDINER, MONTAG, WILLIAMS

NOES: NONE

ABSENT: NONE

C. PUBLIC PARTICIPATION

None

D. COMMITTEE BUSINESS

1. Consideration of Fiscal Year 2021-22 Draft Audit Basic Financial Statements and Management Report

Montag advised that Michael O'Connor has taken over the auditing firm renaming it O'Connor & Company and that C.J. Brown & Company will be the District's Auditor for Fiscal Year 2023-28. Montag reviewed the Draft Audit with the committee. Montag reviewed increased operating expenses outlined on page four of the Audit. Director Benzonelli noted that on page 33 of the audit the Humboldt Hill Water System revealed a loss of \$591,357 dollars. Montag stated that he would seek a response from the auditor for an explanation of why the number reported was negative.

The committee will also seek an explanation on the determination of compensated absences listed as current liabilities and compensated absences listed in long term liabilities in the statement of net position. Montag also reported that the Auditors found no risk of material misstatements in the FY 2021-22 audit. Montag also explained that the audit took significant time to complete due to significant delays from the County auditor-controller and that the county is now providing timely information. Montag is planning for the FY 2022-23 audit to be completed in the coming months. During the audit process the auditors found no

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risk of material misstatements. The auditors observed that the District did not perform a physical inventory in at the end of FY 2021-22, Staff will research if a physical inventory was performed.

E. ADJOURNMENT

There being no further business to discuss, IT WAS MOVED BY BENZONELLI AND SECONDED BY GARDINER TO ADJOURN THE AUDIT COMMITTEE MEETING OF OCTOBER 23, 2024 AT 12:27 P.M. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BENZONELLI, GARDINER, MONTAG, WILLIAMS

NOES: NONE

ABSENT: NONE

Submitted: _____
Robert Christensen, Board Secretary