



Moraga-Orinda Fire District
BOARD OF DIRECTORS
Audit Committee Minutes
May 21, 2025
(APPROVED SEPTEMBER 22, 2025)

1. OPENING CEREMONIES

The Audit Committee convened in Open Session at 3:01 p.m. on May 21, 2025, at the Orinda Library, Gallery Room, 26 Orinda Way, Orinda, California 94563. The meeting was available for in-person attendance only.

The following Directors and Staff were present (present in person unless noted):

Board Members: Director Greg Hasler and Director John Jex

Staff: Fire Chief Jeff Isaacs, Deputy Chief Lucas Lambert, and Temporary Administrative Services Director Carol Atwood

Auditor: Whitney Crockett, CPA, Vice President, Maze & Associates

2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 00:00:24)

There were no requests to address the Board.

3. CONSENT AGENDA (audio 00:00:34)

3.1 Audit Committee Meeting Minutes – September 24, 2024

Director Jex moved to approve the minutes. Director Hasler seconded the motion. The motion passed unanimously with a voice vote of 2-0. There were no public comments.

4. SPECIAL AGENDA

4.1 Review and Discussion of Audit for Fiscal Year Ending June 30, 2025 (audio 00:001:11).

Whitney Crockett, CPA, Vice President of Maze & Associates, reported that the interim phase of the Fiscal Year 2024–2025 audit had been completed. District staff and the auditor reviewed and responded to the Audit Planning Meeting Questions, which were included in the meeting packet.

The Committee discussed internal controls, cyber risk management, implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, and potential opportunities for operational efficiencies, including the use of Enterprise Resource Planning (ERP) systems and paperless workflows.

Director Jex asked questions regarding citation revenue and requested additional information on the number, timing, and materiality of waived or uncollected fines. Staff will follow up with Finance and report back. The auditor acknowledged the request for consideration in future audit planning.

Whitney Crockett confirmed that interim fieldwork was completed in April 2025 and that final fieldwork is scheduled for August 2025. Maze & Associates will complete the narrative and formatting of the financial statements during year-end procedures.

No comments were received from the public.

5. ADJOURNMENT

At 3:58 p.m., the Audit Committee adjourned the meeting.

/s/ Marcia Holbrook
District Secretary/District Clerk