



Moraga-Orinda Fire District
BOARD OF DIRECTORS
Audit Committee Minutes
September 22, 2025
(DRAFT – PENDING APPROVAL)

1. OPENING CEREMONIES

The Audit Committee convened in Open Session at 3:01 p.m. on September 22, 2025, at the Hacienda de las Flores Garden Conference Room, 2100 Donald Drive, Moraga, CA 94556. The meeting was available for in-person attendance only.

The following Directors and staff were present:

Board Members: Director Greg Hasler and Director John Jex

Staff: Administrative Services Director Gloriann Sasser

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

2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA (audio 00:00:25)

There were no requests to address the Committee.

3. CONSENT AGENDA (audio 00:01:18)

3.1 Audit Committee Meeting Minutes – May 21, 2025

Director Hasler moved to approve the minutes of May 21, 2025. Director Jex seconded the motion. The motion passed with a 2-0 voice vote. No public comment was received.

4. SPECIAL AGENDA

4.1 Review and Discussion of Audit for Fiscal Year Ending June 30, 2025 (audio 00:02:20)

Administrative Services Director Sasser and Auditor Whitney Crockett reported on the status of the Fiscal Year 2024-25 audit, including key financial trends, implementation of GASB Statement No. 101 (Compensated Absences), and operational changes such as the new Laserfiche electronic records management system and single-role paramedic program. Ms. Crockett confirmed that there were no audit findings, disagreements, or material weaknesses. ASD Sasser noted that the draft Annual Comprehensive Financial Report (ACFR) will be presented to the Board on October 15, 2025, with final approval scheduled for November 19, 2025.

FY 2024-25 is the third year of the current three-year audit contract with two optional one-year extensions. The Committee agreed to recommend that the Governing Board consider exercising the extension option and indicated they would recommend adding this item to a future agenda when they provide their audit committee update to the Board of Directors.

No public comment was received.

5. ADJOURNMENT

At 4:03 p.m., the Audit Committee called for the meeting to adjourn.

/s/ **Marcia Holbrook**
District Secretary/District Clerk

For an audio recording of this and other Board meetings, please visit the MOFD District Board Meeting at www.mofd.org/agendas.