



# Moraga-Orinda Fire District

## Board of Directors

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### AUDIT COMMITTEE MEETING

May 18, 2026 – 5:30 PM

LOCATION:

Moraga-Orinda Fire Protection District  
Administration Building  
1280 Moraga Way  
Moraga, CA 94556

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This meeting will be conducted in person only.

**For In-person Attendees**, face coverings are strongly encouraged and attendees are encouraged to be up-to-date on the COVID-19 vaccine. Social distance should be maintained when practical.

**Submit Public Comment Before the Meeting:** Members of the public can provide public comment by sending an e-mail to [info@mofd.org](mailto:info@mofd.org) no later than 11:00 a.m. the day of the meeting. Those e-mails will be distributed to the Audit Committee and posted on the District's website as part of the public record by 5:00 p.m. on the day of the meeting. Note: any written public comments received after the deadline will not be distributed to the Audit Committee or posted on the District's website until the following day. Written comments will NOT be read into the record. All written public comments are available to view at [mofd.org/agendas](http://mofd.org/agendas).

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#### 1. OPENING CEREMONIES

- Call the Meeting to Order
- Roll Call
- Pledge of Allegiance

#### 2. PUBLIC COMMENT – ITEMS NOT ON THE AGENDA

At the beginning of each regular District Board meeting, any member of the public may address the District Board concerning any item not on the Board's agenda but within the subject matter jurisdiction of the Board. Speakers will be limited to three (3) minutes unless otherwise specified by the Presiding Officer. The public will be given an opportunity to speak on each agenda item at the time it is called. The Board may discuss and/or take action regarding any or all of the items listed below. Once the public comment portion of any item on this agenda has been closed by the Board, no further comment from the public will be permitted unless authorized by the Board and if so authorized, said additional public comment shall be limited to the provision of information not previously provided to the Board or as otherwise limited by order of the Presiding Officer or the Board.

#### 3. CONSENT AGENDA

##### 3.1 Audit Committee Meeting Minutes - September 22, 2025

Staff Recommendation: Receive and File

Attachment: [09-22-25 Audit Committee Minutes DRAFT.pdf](#)

#### 4. REGULAR AGENDA

##### 4.1 Review and Discussion of Audit for Fiscal Year Ending June 30, 2026

Staff Recommendation: 1) Discuss; 2) Provide direction to staff and auditors regarding audit for fiscal year ending June 30, 2026

Attachment: [Audit Planning Meeting](#)

#### 5. ADJOURNMENT

*The Moraga-Orinda Fire Protection District ("District"), in complying with the Americans with Disabilities Act ("ADA"), requests individuals who require special accommodations to access, attend and/or participate in District Board meetings due to a disability, to please contact the District Chief's office, (925) 258-4501, at least one business day prior to the scheduled District Board meeting to ensure that we may assist you.*

Any disclosable public records related to an open session item on a Regular meeting agenda and distributed by the Moraga-Orinda Fire District to a majority of members of the Board of Directors less than 72 hours prior to that meeting are available for public inspections at 1280 Moraga Way, Moraga, during normal business hours, and available on our website at [www.mofd.org/agendas](http://www.mofd.org/agendas).

I hereby certify that this agenda in its entirety was posted on May 13, 2026, at the Moraga and Orinda Fire Administration offices, Stations 41, 42, 43, 44, and 45 and electronically at [www.mofd.org/agendas](http://www.mofd.org/agendas). Agenda provided to the Moraga Town Office (Hacienda) and Orinda City Hall.



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Marcia Holbrook  
District Secretary/Clerk



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

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**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](http://www.mofd.org/agendas).*



# Moraga-Orinda Fire District

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**TO:** Board of Directors

**FROM:** Gloriann Sasser, Administrative Services Director

**DATE:** May 18, 2026

**SUBJECT:** **Item 4.1 Review and Discussion of Audit for Fiscal Year Ending June 30, 2026**

## **BACKGROUND**

The District contracted with Maze & Associates to complete the audit for the fiscal year ending June 30, 2026. Maze & Associates has completed the interim phase of the audit and will provide an update to the Committee. District staff and representatives from Maze & Associates will be available to respond to questions from the Audit Committee.

## **RECOMMENDATION**

Staff Recommendation: 1) Discuss; 2) Provide direction to staff and auditors regarding audit for fiscal year ending June 30, 2026

## **ATTACHMENT**

[Attachment: Audit Planning Meeting](#)

## **AUDIT PLANNING MEETING- MAY 18, 2026**

### **Meeting Objectives**

To review the external auditors' audit plan, the scope and activities of the audit.

### **Audit Committee – Practice report, Common threads across audit committees.**

### **Risks and Internal Controls**

- \* Management Overview
- \* Fire District's financial issues or risks
- \* Auditors' management letter
- \* Any problem areas noted in prior year's audit
- \* Internal Control risks
- \* Workplace and significant stress and strain control environment
- \* Cyber security risks, ransomware attacks
- \* Government rulemaking activities
- \* Automate manual activities and improve efficiencies
- \* Use of data analysis

### **Audit Firm**

- \* Audit firm developments, sufficiency of resources, engagement team communication, objectivity, professional skepticism
- \* What are audit firm's quality control systems? Including implementation of technologies
- \* What aspects of audit will be conducted remotely
- \* What are the opportunities for improving efficiency
- \* What worked well last year

### **Audit Scope in Light of Current Circumstances**

- \* Accounting and financial reporting developments
- \* Significant changes in the organization's activities
- \* Changes in accounting policies
- \* Audit timing
- \* Personnel being assigned to the audit
- \* Planned reliance on internal accounting controls (including computer security programs)
- \* Use of computer assisted auditing techniques
- \* Review for fraud or other improprieties
- \* Rotation of audit procedures
- \* Estimated audit fees

### **Action**

- \* Approve auditors' audit plan and the scope of any non-audit services