



Finance & Audit Committee Special Meeting

ACWA JPIA Conference Room B
2100 Professional Drive,
Roseville, CA 95661
(800) 231-5742

October 4, 2016

This meeting consisted of a simultaneous WebEx teleconference call at the ACWA JPIA, 2100 Professional Drive, Roseville, CA 95661 and the following remote sites:

- Chairman: Thomas Scaglione, 201 Vallecitos de Oro, San Marcos
- Corder – 10440 Ashford Street, Rancho Cucamonga
- Michum – 344 East Laurel Street, Willows
- Phillips – 6332 Clark Road, Paradise
- Ruettgers – 3200 Rio Mirada Drive, Bakersfield

MEMBERS PRESENT

Chairman: Thomas Scaglione, Vallecitos Water District (*via WebEx*)
Carrie Corder, Cucamonga Valley Water District (*via WebEx*)
Dennis Michum, Glenn-Colusa Irrigation District (*via WebEx*)
Kevin Phillips, Paradise Irrigation District (*via WebEx*)
Steve Ruettgers, Kern County Water Agency (*via WebEx*)

MEMBERS ABSENT

Suha Kilic, Pebble Beach Community Services District
Jim Smith, Wheeler Ridge-Maricopa Water Storage District

STAFF PRESENT

Chief Executive Officer/Secretary: Walter “Andy” Sells
David deBernardi, Director of Finance
Erik Kowalewski, Systems/Network Administrator
Cece Reynolds, Accountant II (Recording Secretary)
Dan Steele, Senior Accountant
Dianna Sutton, Finance Manager
Karen Thesing, Director of Insurance Services
Melody Tucker, Workers’ Compensation Claims Manager (*via WebEx*)

OTHERS IN ATTENDANCE

David Drake, Rincon del Diablo Municipal Water District (*via WebEx*)
E.G. “Jerry” Gladbach, Castaic Lake Water Agency (*via WebEx*)
Brent Hastey, ACWA Vice President (*via WebEx*)
Melody McDonald, San Bernardino Valley Water Conservation District (*via WebEx*)
Kevin Wong, Gilbert Associates, Inc.

WELCOME

Chairman Scaglione welcomed everyone in attendance.

CALL TO ORDER AND ANNOUNCEMENT OF QUORUM

Chairman Scaglione called the meeting to order at 1:05 p.m. He announced there was a quorum. Chairman Scaglione then thanked the Committee Members and Staff for making themselves available for the meeting on short notice.

ANNOUNCEMENT RECORDING OF MINUTES

Chairman Scaglione announced that the meeting would be recorded to assist in preparation of minutes. Recordings are only kept 30 days following the meeting, as mandated by the California Brown Act.

PUBLIC COMMENT

Chairman Scaglione noted that, as the agenda stated, members of the public would be allowed to address the Executive Committee on any agenda item prior to the Committee's decision on that item. Comments on any issues on the agenda, or not on the agenda, were also welcomed. No comments were brought forward.

INTRODUCTIONS

Chairman Scaglione welcomed all in attendance.

ADDITIONS TO OR DELETIONS FROM THE AGENDA

Chairman Scaglione asked for any additions to, or deletions from, the agenda; none noted.

AUDIT ENTRANCE MEETING

Mr. deBernardi introduced Mr. Wong with Gilbert Associates, Inc. whose company has been hired to perform the JPIA audits for the next five years starting with fiscal year end September 30, 2016.

Mr. Wong presented a handout to those in attendance which included the Audit Deliverables and Timeline, the Evaluation of Risk and Materiality, Communications with those charged with Governance and a list of the Engagement Team responsible for JPIA's audit. Mr. Wong reviewed all information and answered any questions brought forward by the Finance Committee members and Executive Committee members for discussion.

MISCELLANEOUS

Future Agenda Items

None stated.

Availability for Upcoming Meeting(s)

The next scheduled Finance & Audit Committee meeting is tentatively scheduled for Monday, February 6, 2017. No conflicts were noted.

The Finance & Audit Committee meeting adjourned at 1:33 p.m.