



FRESNO'S CHAFFEE ZOO CORPORATION  
AUDIT COMMITTEE MEETING  
MINUTES

TUESDAY, MARCH 12, 2024 AT 10:00 AM  
1250 W. OLIVE AVE, FRESNO, CA 93728

<b>DIRECTOR</b>	<b>3/12/2024</b>
ARELIS GARCIA	X
LISA GRAHAM	X
WILMA TOM HASHIMOTO	X
KYLE KIRKLAND	X
EMILIA REYES	A
ETHAN SMITH	X

**Guest Speakers Present**

Ms. Rosy Gonzales – Price, Page & Company

Mr. Henry Oum – Price, Page & Company

**Zoo Staff Present**

Ms. Nora Crow – Chief Financial Officer

Mr. Jon Forrest Dohlin – Chief Executive Officer

Mr. Steven Gonzales-Warkentin – Chief of Staff

**1. CALL MEETING TO ORDER AND ROLL CALL**

Ms. Hashimoto called the meeting to order at 10:01 AM. Mr. Gonzales-Warkentin called the roll and established a quorum was present.

**2. ADDITIONS TO THE AGENDA**

Ms. Hashimoto asked if anyone had any additions to the agenda. Hearing none, she proceeded with the meeting.

**3. PUBLIC COMMENT**

No members of the public were present for the meeting.

**4. CHAIR REPORT**



Ms. Hashimoto stated that she was the new chair of the Audit Committee. She provided a brief description of her background.

#### **5. APPROVE MINUTES**

Ms. Hashimoto asked if anyone had any revisions to the minutes from the June 13, 2023 meeting. Hearing none, Mr. Smith made a motion to accept the minutes as presented and Ms. Graham seconded. The motion passed unanimously.

#### **6. 2023 AUDIT PLANNING WITH PRICE, PAGE & COMPANY**

Mr. Oum of Price, Page and Company stated that the 2023 Audit would be the third audit they have performed for the Zoo, and that he anticipated no changes to the auditing team. He stated that his team would perform a single audit under Uniform Guidance. Mr. Oum continued and said that they perform a risk-based single audit which identifies organizational risk and areas that are susceptible to material misstatements. Ms. Gonzales reviewed the areas of emphasis which included internal controls, management and board oversight. Mr. Oum reviewed the audit timeline. Mr. Oum stated that the audit would commence on March 18, 2024. Ms. Hashimoto said that another audit meeting will be schedule to review the outcomes prior to the presentation to the Board in June. She thanked Nora and team and stated they were well prepared for the audit and documents were already being pulled for the sample test.

#### **7. FINAL COMMENTS**

At the conclusion of the Audit overview, Ms. Hashimoto asked if anyone had any final comments. Hearing none, the meeting was adjourned at 10:22 AM.