



Fresno's Chaffee Zoo  
**Board of Directors, Audit Committee Meeting**  
*Agenda*

Thursday, March 25, 2021 10:30 AM  
Zoom.com Meeting ID: 941 6641 2398 Passcode: 637379

**Audit Committee Members Present**

- Wilma Hashimoto

**Audit Committee Members Absent**

- Ed Gonzalez

**Guest Speakers Present**

- Erin Goldfarb, Moss Adams

**Zoo Staff Present**

- Jon Forrest Dohlin
- Laura Martina
- Nora Crow, interim CFO
- Steven Gonzales-Warkentin

Ms. Hashimoto called the meeting to order at 10:33 AM

**Item 01: Roll Call**

Mr. Gonzales-Warkentin called the roll and established that a quorum of the Committee was not present. No actions would be taken at the meeting.

**Item 02: Public Comment**

Ms. Hashimoto asked if any members of the public wished to comment on any of the agenda items. Hearing none, she continued with business.

**Item 03: Chair Report**

Ms. Hashimoto, being new to the committee, asked for introductions to those in attendance. Along with staff, committee members and guest speakers, Ms. Lisa Graham introduced herself. She stated that she was under consideration to be a public member of the Audit Committee.

**Item 04: Consider for approval 10/29/2020 Audit Committee Meeting Minutes**

No action was taken on this item.

**Item 05: Receive and consider Moss Adams 2020 Audit Planning Discussion with Management and the Audit Committee presentation**



Ms. Goldfarb from Moss Adams reviewed audit procedures for the 2020 Audit. She stated that the Zoo's audit was considered limited scope. Ms. Goldfarb continued by stating that Moss Adams has been tasked with the financial statement audit for year ended 12/31/2020 and the 401(k) plan audit for the year ending 12/31/2020. They would also assist management with drafting the financial statements as of and for the year ended 12/31/2020. Ms. Goldfarb went on to review further responsibilities of the Auditors, risks, fraud assessment, communication on internal controls, timeline and deliverables. No action was taken on this item.

Ms. Crow requested that Moss Adams provide a consulting letter which outlined the result from the incident that occurred in 2020 with the Zoo's cash counting machine, Glory.

Ms. Goldfarb stated that Moss Adams reviews journal entries annually and will review the approval process.

Ms. Crow requested that fieldwork for the audit be done in person, if possible.

**Item 06: Status update on PBC List due to Moss Adams**

Ms. Crow discussed the Zoo's plan to have all deliverables to Moss Adams by close of day April 1, 2021.

**Item 07: Consider for approval Old Business**

No old business was presented.

**Item 08: Consider for approval New Business**

No new business was presented.

With no other business to discuss, Ms. Hashimoto adjourned the meeting at 11:41 AM