



FRESNO'S CHAFFEE ZOO CORPORATION  
**AUDIT COMMITTEE MEETING**  
MINUTES

TUESDAY, JUNE 4, 2024 AT 10:00 AM  
1250 W. OLIVE AVE., FRESNO, CA 93728

COMMITTEE MEMEBRS	3/12/2024	6/4/2024
ARELIS GARCIA	X	X
LISA GRAHAM	X	X
WILMA TOM HASHIMOTO	X	X
KYLE KIRKLAND	X	A
EMILIA REYES	A	A
ETHAN SMITH	X	X

**GUEST SPEAKERS**

Ms. Rosy Gonzales – Price, Paige & Co  
Mr. Henry Oum – Price, Paige & Co

**ZOO STAFF PRESENT**

Ms. Nora Crow – Chief Financial Officer  
Mr. Jon Forrest Dohlin – Chief Executive Officer  
Mr. Steven Gonzales-Warkentin – Chief of Staff

**1. ROLL CALL & CALL TO ORDER**

Ms. Hashimoto called the meeting to order at 10:02 AM and asked Mr. Gonzales-Warkentin to call the roll. He established that a quorum was present.

**2. PUBLIC COMMENT**

No members of the public were in attendance.

**3. ADDITIONS TO THE AGENDA**

Ms. Hashimoto asked if there were any additions to the agenda that came to the attention of the committee after the agenda was posted. Hearing none, she proceeded with the meeting.

**4. CHAIR REPORT**

Ms. Hashimoto reminded everyone that the work on the 2023 audit commenced in March. She stated that Mr. Oum and Ms. Gonzales will review the audit and give their opinion.

**5. APPROVE MINUTES**

Ms. Hashimoto called the committee's attention to the March meeting minutes and asked if anyone had any corrections or feedback to discuss. Hearing none, Mr. Smith made a motion to approve the



March 12, 2024 Audit Committee meeting minutes, and Ms. Garcia seconded. The motion passed unanimously.

#### **6. APPROVE 2023 AUDIT**

Mr. Oum reviewed the Zoo's 2023 audit in detail. He stated that the financials presented fairly and were in accordance with accounting principles. He said that the objective of his team was to obtain reasonable assurance about whether the financial states, as a whole, were free from material misstatement. Ms. Gonzales continued by stating that no exceptions were noted as a result of the procedures performed, and that the Zoo had received an unmodified opinion.

#### **7. APPROVE AGREED UPON PROCEDURES**

Mr. Oum stated that the Agreed Upon Procedures document was required by the Zoo Authority. Ms. Gonzales said that the contributions were reviewed along with any donor restrictions. She stated that no exceptions were found.

After further discussion of agenda items 6 and 7, the audit committee went into closed session as part of their audit review with Price, Paige & Co. The closed session began at 10:54 AM and concluded at 11:04 AM. No action was taken. Upon returning to open session Mr. Smith made a motion to approve the 2023 Audit and Agreed Upon Procedures and recommend them to the Board, and Ms. Graham seconded. The motion passed unanimously.

#### **8. FINAL COMMENTS**

Ms. Hashimoto congratulated Ms. Crow and the Zoo's accounting team for being prepared throughout the year