



Fresno's Chaffee Zoo Corporation

**Audit Committee Meeting**

Minutes

Tuesday, March 11, 2025 at 9:30 AM

1250 W. Olive Ave., Fresno, CA 93728

COMMIITTEE MEMEBRS	3/11/2025
EMILIA REYES	
ETHAN SMITH	
KYLE KIRKLAND	
LISA GRAHAM	X
WILMA TOM HASHIMOTO	X

**Guest Speaker**

Henry Oum – Price, Page & Company

**Zoo Staff Present**

Nora Crow – Chief Financial Officer

Jon Forrest Dohlin – Chief Executive Officer

Steven Gonzales-Warkentin – Chief of Staff

**Call Meeting to Order and Roll Call**

Ms. Hashimoto called the meeting to order at 9:32 AM. Mr. Gonzales-Warkentin called the roll and confirmed the Committee did not have a quorum.

**Additions to the Agenda**

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

**Public Comment**

No members of the public were in attendance.

**Chair Report**

Ms. Hashimoto welcome Mr. Oum.



### **Approve Minutes**

This item was tabled due to a lack of a quorum of the Committee present.

### **2024 Audit Planning with Price, Paige & Company**

Mr. Oum of Price, Paige & Company stated that the 2024 Audit would be the fourth audit his firm has performed for the Zoo. He confirmed that their auditing practice did meet the Engagement Quality Control Review standard. Mr. Oum stated that unlike last year, the Zoo would not be required to have a single audit. He stated there would be an expanded review of discretionary spending, and that field work would start next week.

### **Review and Revise Audit Policy**

Ms. Crow stated that our current auditing policy mandates a change in auditor every five years. She said that while seeking proposals every five years is good practice, changing auditors requires a lot of time and work from the Zoo's accounting department. After discussion it was determined that Ms. Crow should remove the requirement to change auditors every five years and add that the Zoo should rotate auditor personnel every five to seven years. A revised policy will be brought back in June for final approval by the committee.

### **Final Comments**

Ms. Hashimoto asked if anyone had any final comments. Hearing none, she adjourned the meeting at 10:11 AM.