

**Rand Communities Water District
Special Board Meeting**

Date/Time: Monday, December 9, 2019 at 11:00 AM
Place: Rand Communities Water District Office
501 Comstock Avenue, Johannesburg, California

DRAFT MINUTES

The meeting was called to order at 11:00 A.M. by President Cliff Kennedy. The Pledge of Allegiance was recited.

Roll Call. Present were: President Cliff Kennedy, Vice President Ernest Napolis, Directors Tom Williams, Ghulam Din, and William Liebscher. Also present were General Manager Greg Thompson, Board Secretary Carrie Hoerauf, Office Manager Debbie Jones, and members of the public.

Adopt Agenda. The Agenda was adopted as written. (Motion by Napolis, second by Williams. Ayes 4: Kennedy, Napolis, Williams, Din; nays 1: Liebscher)

Communications from the Public. The public was invited to speak, but none had comments to offer at this time. Questions from the public were addressed during the presentation.

Review 2018 Audit – presentation by Fedak & Brown LLP. Christopher J. Brown, CPA, CGMA made a presentation to the Board and public. Draft copies of audit were distributed, the financial portion having been sent to Board members in advance of meeting. Chris Brown explained the audit process and procedures used in gathering and reviewing information, the challenges of missing information, the lack of adequate internal controls, and how this ultimately led to the decision to issue a “no opinion” letter. He also noted that in reviewing RCWD’s current situation, he found that procedures and internal controls are now in very good condition, thus the 2019 audit should be a much smoother undertaking.

The Board thanked Brown for his presentation. The topic of continuing Fedak & Brown’s services for the 2019 audit will be added to the agenda of the December 13, 2019 Regular Board Meeting.

Adjournment. The meeting was adjourned at 12:20 p.m. (Motion by Napolis, second by Williams, all ayes.)

ATTEST:

Carrie Hoerauf, Board Secretary
RCWD Board of Directors

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