

Minutes of the Casitas Municipal Water District
Special Board Meeting Held
January 6, 2021

A special meeting of the Board of Directors was held January 6, 2021. The meeting was held via teleconference.

1. CALL TO ORDER

Director Brennan called the meeting to order at 3:00 p.m.

2. ROLL CALL

Directors Hajas, Cole, Kaiser, Spandrio, and Brennan are present. Also present are GM Flood, AGM Dyer, EA Vieira, CFO Brown and Counsel Mathews.

3. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three minute limit.

None

4. COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) JUNE 30, 2020.

4.a. Review and Approval of the Comprehensive Annual Financial Report (CAFR) June 30, 2020.

Casitas MWD 19-20 Concluding Letter-compressed.pdf

Casitas MWD 19-20 CAFR (IAR and GAS) v2 010620-compressed.pdf

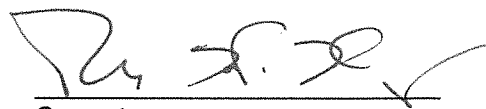
The auditor discussed the results of the audit for year ending June 30, 2020 and the Comprehensive Annual Financial Report with the Board explaining that they have issued a clean opinion that the district's statements are fairly presented and there were no material weaknesses. The auditor offered a suggestion in utility billing so that voided transactions have an employee outside of the billing and cash receipts review and approve voids and that they be documented. On customer adjustments they suggested system controls such as a supervisor password and the ability to general a report from the system showing any adjustments. The auditor suggested a change in journal entries where they should be approved by someone other than the preparer. The auditors performed tests and found no instances of non-compliance with government auditing standards.

On the motion of Director Cole, seconded by Director Kaiser, the CAFR was approved by the following roll call vote:

AYES:	Directors:	Hajas, Cole, Kaiser, Spandrio, Brennan
NOES:	Directors:	None
ABSENT:	Directors:	None

5. ADJOURNMENT

Director Brennan adjourned the meeting at 3:23 p.m.



Secretary