



Fresno's Chaffee Zoo Corporation
Board of Directors, Audit Committee
Minutes

Thursday, June 2, 2022 9:00 AM
Zoom: Meeting ID 893 0383 1639 Passcode 435150

Committee Members Present

Dr. Ed Gonzalez, Committee Chair
Ms. Lisa Graham, public member
Ms. Wilma Tom Hashimoto

Committee Members Absent

Mr. Rion Morgenstern

Guest Speakers Present

Mr. Henry Oum, Audit Partner – Price, Paige & Company
Ms. Tanna Tucker – Price, Paige & Company

Zoo Staff Present

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

Item 01: Roll call and call to order

Dr. Gonzalez called the meeting to order at 9:08. Mr. Gonzales-Warkentin took the roll and established a quorum was present.

Item 02: Public Comment

No comments from the public were offered.

Item 03: Chair Report

Dr. Gonzalez welcomed all to the meeting and expressed his thanks to the auditors and Zoo team for their work on the 2021 audit.

Item 04: Approve Minutes

Dr. Gonzalez asked if anyone has corrections to the minutes. He stated that since a quorum was not present at the last Audit Committee meeting in March, the minutes from the December 14, 2021 meeting as well as the March 15, 2022 meeting would need to be approved. Ms. Graham made a motion to accept the minutes as presented and Ms. Hashimoto seconded. The motion passed unanimously.



Item 05: Approve agreed upon procedures

Mr. Oum reviewed with the Committee the requirement from the Zoo Tax Authority to have an Agreed Upon Procedures letter. He stated that the audit performed was a risk-based audit. He mentioned that lease disclosure requirements have been expanded this year. Mr. Oum stated that all reimbursements to the corporation for Measure Z funded line items were reviewed. He said that no wage adjustments were made. He explained that a supplemental schedule required by the Zoo Authority was included within the audit. Mr. Oum stated that the Zoo was in a healthy financial position.

After further discussion, Ms. Graham made a motion to accept the Agreed Upon Procedures as presented and recommend to the Board, and Ms. Hashimoto seconded. The motion passed unanimously.

Item 06: Approve 2021 Audit

Mr. Oum stated that along with the information provided under agenda item 05, the auditors found the Zoo to have a clean audit. With no further comments, Ms. Hashimoto made a motion to accept the 2021 Audit as presented and recommend to the Board of Directors.

Item 07: Old Business

None presented.

Item 08: New Business

Dr. Gonzalez asked if a meeting could be set up for the Audit Committee to meet with the Auditors of the 401K Committee.

With no further business to discuss, the meeting was adjourned at 9:59 AM.