



EAST BAY REGIONAL PARK DISTRICT BOARD OF DIRECTORS MEETING AGENDA STAFF REPORT

DATE	September 25, 2024
TITLE	Approval of the Minutes for the Board Finance Committee Meeting July 24, 2024
DIVISION FROM	General Manager's Office Debra Fuller, Assistant Clerk of the Board

RECOMMENDATION

Recommend approval of the minutes for the Board Finance Committee Meeting of July 24, 2024.

COMMITTEE MINUTES

The July 24, 2024 Board Finance Committee meeting was held in-person and via video conference pursuant to the Brown Act, as amended by AB 2449.

Members of the public can watch the meeting on the Park District's website here:

<https://www.ebparks.org/calendar/public-meetings>

The meeting was called to order at 10:32 a.m.

1. Roll Call

Recording Clerk Debra Fuller conducted a roll call. Present were the following Directors and staff:

Committee: Chair John Mercurio, and Directors Dee Rosario and Olivia Sanwong

Staff: Deborah Spaulding, Lynne Bourgault, Kim Balingit, Lisa Goorjian, David Summer, Katie Dignan, David Rusting, Debra Fuller, Yulie Padmore

Consultants: Amy Meyer

2. Approval of Minutes

None.

3. Public Comments on Items Not on the Agenda

None.

4. Action items

- a. Recommendation to Amend the East Bay Regional Park District's 457(b) Deferred Compensation Plan to Add Qualified Disaster Recovery Distributions Pursuant to the Disaster Tax Relief Provisions of the SECURE Act 2.0 and to Approve Adoption Agreements for the 401(a) Plan and the 457(b) Deferred Compensation Plan

Assistant Finance Officer (AFO) Katie Dignan presented a PowerPoint outlining background of the adoption agreements; and SECURE 2.0 Qualified Disaster Recovery Distributions.

In response to Committee questions, AFO Dignan explained that it was an optional provision and there was no penalty for not approving.

MOTION

Director Rosario moved and Director Sanwong seconded a motion to amend the East Bay Regional Park District's 457(b) Deferred Compensation Plan to Add Qualified Disaster Recovery Distributions Pursuant to the Disaster Tax Relief Provisions of the SECURE Act 2.0 and to Approve Adoption Agreements for the 401(a) Plan and the 457(b) Deferred Compensation Plan. The motion carried unanimously.

- b. Recommendation to Allocate Up To \$15,000 in Board Contingency Funds for Deferred Compensation Advisory Committee Members to Attend the National Association of Government Defined Contribution Administrators (NAGDCA) Conference in Phoenix, Arizona in September 2024.

AFO Katie Dignan presented a PowerPoint.

AFO Dignan, AGM Deborah Spaulding, and General Counsel Lynne Bourgault explained the process of surveying the participants; liability of attendees at the conference; Directors attending the conference; and video recordings of the sessions.

Meadow D'Arcy expressed gratitude for the item being before the Committee and urged support.

MOTION

Director Rosario moved and Director Sanwong seconded a motion to allocate up to \$15,000 in Board Contingency Funds for Deferred Compensation Advisory Committee Members to attend the National Association of Government Defined Contribution Administrators

(NAGDCA) Conference in Phoenix, Arizona in September 2024. The motion carried unanimously.

- c. Recommendation to Accept First Quarter 2024 General Fund and Other Governmental Funds Financial Reports

AGM Spaulding presented a PowerPoint summarizing General Fund Revenues and Expenditures; Other Governmental Funds; and recommendation.

The Committee suggested adding detail about expectations for certain funds; a graph showing last year's numbers; and inclusion of property tax information.

MOTION

Director Sanwong moved and Director Rosario seconded a motion to accept First Quarter 2024 General Fund and Other Governmental Funds Financial Reports. The motion carried unanimously.

- d. Recommendation to Accept 2024 Internal Audit Work Plan and Final 2023 Internal Audit Reports

Audit Manager, David Sumner presented a PowerPoint outlining the definition of auditing; terminology; 2023 Internal Audit Activities; process for Internal Audit; 2024 Internal Audit work plan; and recommendation.

In response to Committee questions, Sumner and AGM Spaulding explained the insufficient records for Redwood Canyon; recommendation on the Amazon Business Account transactions; small transaction review; State audits; internal audit charter; and reduction in purchase cards.

The Committee suggested a future requirement for concessionaires to upload records on shared drive; creation of straightforward processes to ensure efficiency and safety; and centralized purchasing and designated shopper.

Meadow D'Arcy discussed Finance Department staffing; and consideration of use of Amazon due to being anti-union.

MOTION

Director Rosario moved and Director Sanwong seconded a motion to accept 2024 Internal Audit Work Plan and Final 2023 Internal Audit Reports. The motion carried unanimously.

- e. Recommendation to Authorize a Contract with Maze & Associates to Serve as the East Bay Regional Park District's Independent External Auditor.

AGM Spaulding provided a PowerPoint outlining selection of an outside auditor; and selection of Maze and Associates.

In response to Committee question, AGM Spaulding explained the current contract with Brown Armstrong; and new ERP system.

Amy Meyer, Maze & Associates, explained the State requirement for partner rotation.

MOTION

Director Sanwong moved and Director Rosario seconded a motion to recommend to the full Board a contract with Maze & Associates Accounting Corporation to serve as independent external auditor. The motion carried unanimously.

RECESS

Chair Mercurio called a recess. The meeting reconvened at 12:30 p.m.

- f. Recommendation to Authorize Award of a Contract for Consulting Services for Enterprise Resource Planning (ERP) System Assessment and Selection to SDI Presence LLC in the Amount of \$87,945

AFO Dignan presented the staff report.

Chief Information Officer, Dave Rusting explained the current Cloud based ERP; and cybersecurity requirements.

MOTION

Director Sanwong moved and Director Rosario seconded a motion to authorize Award of a Contract for Consulting Services for Enterprise Resource Planning (ERP) System Assessment and Selection to SDI Presence LLC in the Amount of \$87,945. The motion carried unanimously.

- g. Recommendation to Authorize the Consolidation of Unappropriated Measure AA Project Area Allocations into Separate Metro-area Allocations

AFO Dignan presented the staff report and explained use of acquisition projects in West Metro; and acquisition funding remaining WW.

MOTION

Director Rosario moved and Director Mercurio seconded a motion to Authorize the Consolidation of Unappropriated Measure AA Project Area Allocations into Separate Metro-area Allocations. The motion carried 2-1, Director Sanwong dissenting.

5. Informational Items

- a. Capital Finance Update on Measure CC and Measure FF

AFO Dignan provided an overview of Measure CC and Measure FF.

Director Sanwong discussed the importance of showing the staffing provided by the funds.

Director Rosario discussed the missed opportunity of a \$2 per month increase.

Chair Mercurio reiterated that the program funds staffing to maintain parks and trails.

b. Capital Finance Update on Measure AA and Measure WW Bonds

AFO Dignan presented a PowerPoint providing an update on Measure AA and Measure WW.

Director Sanwong requested information on Murray Township; and discussed population growth in the City of Dublin.

6. Announcements

Director Sanwong discussed interest expressed by a PAC Finance Subcommittee member to review the audit.

7. Adjournment

There being no further business, Chair Mercurio declared the meeting adjourned at 1:16 p.m.

Respectfully submitted,

Yolande Barial Knight, Clerk of the Board