

**NORTHERN CALIFORNIA INDIAN DEVELOPMENT COUNCIL, INC.
SPECIAL COUNCIL MEETING – SEPTEMBER 25, 2024**

MINUTES

I. CALL MEETING TO ORDER

Ms. Foster-Olstad called the meeting to order at 3:08 p.m.

II. ROLL CALL

Members Present

Harold Bennett	Siskiyou County Representative
Jace Baldosser	Humboldt County Representative
Lonyx Landry	Trinity County Representative
Tracy Foster-Olstad	Trinity County Representative
Trina Mathewson	Humboldt County Representative

Members Absent

Amanda O'Connell	Del Norte County Representative
Jennifer Goodwin	Siskiyou County Representative
Mindy Natt	Del Norte County Representative
Ruby Rollings	Humboldt County Representative

III. INTRODUCTION OF GUESTS

Mr. Wilson Lam, our auditor with Moss, Levy & Hartzheim LLP Certified Public Accountants was recognized as a guest and welcomed by the Council.

IV. APPROVE AGENDA

Mr. Bennett motioned to approve the agenda; Mr. Baldosser seconded; **MOTION** carried by unanimous vote.

V. CPA Presentation of Agency Audit for 2023

Mr. Wilson Lam, CPA, our auditor with Moss, Levy & Hartzheim LLP Certified Public Accountants, presented the draft Audited Financial Statements and Supplementary Information Report for 2023 to the Council via Zoom. Mr. Lam highlighted there was a decrease in total revenue and expenses in comparison with the prior year. The auditor also noted there was an increase in net assets for the fiscal year. Mr. Lam discussed the finding from the audit with the Council and the agency's

corrective action plan. The finding was that there was a deficiency in internal control over general journal entries with staff drafting and posting their own journal entries which he noted was a common condition in small agencies with limited resources. The agency proposed and implemented the corrective action plan immediately to resolve the deficiency (*copies in Council Dropbox*).

There was no public comment.

Mr. Landry motioned to approve the 2023 Financial Audit and the corrective action plan; Mr. Baldosser seconded; **MOTION** carried by unanimous vote.

VI. PUBLIC COMMENT

There were no public comments.

VII. ADJOURNMENT

Mr. Landry motioned to adjourn the meeting; Mr. Bennett seconded; **MOTION** carried by unanimous vote. The meeting was adjourned at 3:27 p.m.

Respectfully Submitted,



Trina Mathewson
Council Secretary

Prepared By



Cheyanne Souza
Executive Assistant