



**MINUTES**  
**Finance and Audit Committee Phone**  
**Meeting (via Webex)**  
**October 31, 2024/12:30pm**

Committee Chair David Hodges, Jr. called the October 31, 2024 Finance and Audit Committee phone meeting to order at 12:30pm. The following committee members were on the Webex phone connection at the call to order:

Mr. David Hodges, Jr., Chair  
Mr. Fernando Acosta-Rua, Member  
Mr. Matt Connell, Member

Also on the phone call was non-comm. board member Dr. Solomon Brotman.

An additional attendee on the call was:  
Ms. Pamela Hill, Partner, Plante Moran

Also in attendance on the call was:  
Mrs. Melissa Marcha-Lee, JAA Sr. Executive Assistant/Recording Secretary  
***A listing of all attendees is on file in the office of the Recording Secretary***

Chair Hodges welcomed everyone to the phone meeting.

Chair Hodges advised that no public requests to speak on the call had been submitted, and moved to the next agenda item.

Chair Hodges advised that the reason for the phone meeting was for JAA's external audit firm Plante Moran to share pre-audit details with the committee members and for the members to ask any questions about the process - he then called upon Ms. Hill.

Ms. Hill provided an overview of the external audit process, advising that the primary gathering of information has already been done and that the on-site visit portion will begin soon. Chair Hodges asked if they audit/review requests for payments/payments made related to revenue diversion, to which Ms. Hill replied "yes." Comm. member Connell asked Ms. Hill if there are any on-going concerns, to which she replied "no." Board member Brotman asked if non-financial risks will be covered in the audit, to which Ms. Hill replied "mostly financial risks are reviewed but others will also be reviewed if they relate to the financial statements."

Ms. Hill then advised the committee that at the conclusion of the audit she will request another phone meeting with the committee to discuss the final audit, before it is presented to the committee/board at the March 2025 meeting.

Chair Hodges thanked Ms. Hill for sharing the information with the committee, then adjourned the Finance and Audit Committee phone meeting at 1:50pm.