



California Dental Association
800.232.7645 cda.org

Minutes of the CDA Audit Committee Meeting

Virtual Meeting

July 21, 2023

Welcome and Call to Order

1. Call to Order: Chair Dr. Gail Duffala called the meeting of the CDA Audit Committee to order at time 9:00 a.m.
2. Establishment of Quorum: Chair Dr. Gail Duffala determined that a quorum was present. See attendance sheet (attached).
3. Approval of the Agenda: The agenda was approved as presented.

Consent Agenda: The CDA Audit Committee adopted the following item(s) on consent:

1. Minutes – April 28, 2023

Regular Business

1. Appointment of Audit Firm – CDA: The committee approved the following resolution:
 - Resolved, that the audit committee engage Crowe LLP as the auditors for the CDA financial statement and for the year ended December 31, 2023.
 - i. Motion approved unanimously.
2. Appointment of Audit Firm – 401(k): The committee approved the following resolution:
 - Resolved, that the audit committee engage Crowe, LLP as the auditors for CDA's 401(k) plan financial statements and for the year ended December 31, 2023.
 - i. Motion approved unanimously.
3. IT Update: The committee received an update on various aspects of the IT department within the organization.
4. Compliance and Ethics Update: The committee received an update on various aspects of compliance and ethics within the organization.
5. Financial Statements as of June 30, 2023 – CDA & Subsidiaries: The committee reviewed the CDA consolidated financial statements as of June 30, 2023 in detail.
6. 2022 Audited Financial Statements – CDA PAC: Crowe LLP reviewed the 2022 Audited PAC Financial Statements with the committee.
 - Resolved, that the audit committee accept the CDA PAC Audited Financial Statements for the year ended December 31, 2022.
 - i. Motion approved unanimously.
7. California Department of Insurance (DOI) Examination Update: The committee received an update on the recent CA DOI examination.
8. 2023 CDA Audit Committee Self-Evaluation: Staff reviewed the background and purpose of the audit committee self-evaluation.
9. 2024 Meeting Dates: The committee agreed to the following meeting dates for 2024:
 - Friday, February 9, 2024
 - Friday, April 26, 2024
 - Friday, July 19, 2024
 - Friday, October 4, 2024

Pulled From Consent

New Business

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Closed Session

1. Staff Interview: The committee interviewed Alison Sandman, CDA Chief Legal Officer in closed session.

Information Only: The following informational items were provided:

1. Quarterly Whistleblower Report – Q2

Adjournment: The CDA Audit Committee meeting adjourned at time 11:30a.m.

DocuSigned by:
Gail Duffala
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Gail Duffala, DDS

11/17/2023

Date Signed

10/18/2023

Date Approved

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Attendance Sheet – Date (Absences reflected by strikethrough)

Members	
Dr. Gail Duffala, chair	Dr. Kevin Kai
Dr. Naomi Ellison	Dr. Wayne Nakamura
Guests	
None	
Presenters	
None	
Staff	
Katie Fox, CDA Security Engineer	Kevin Roach, CDA Chief Financial Officer
Jan Katerkamp, CDA Manager, Compliance & Ethics	Alexis Rodier, CDA Executive Assistant
Praneeth Narayana, CDA Sr. Director, IT Infrastructure & Enterprise	Alison Sandman, CDA Chief Legal Officer (closed session)
Leslie O'Neill, CDA Sr. Director, Strategic IT & Program Management	Heidi Stevens, CDA VP of Finance