



**California Dental Association**  
800.232.7645 cda.org

## **Minutes of the CDA Audit Committee Meeting**

CDA Office, Sacramento

October 18, 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 10:07 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. 2022 Audited Financial Statements – CDA 401(k): Crowe, LLP presented the 2022 Audited Financial Statements for the CDA 401(k) and approved the following resolution:
  - Resolved, that the CDA audit committee accept the 401(k)-plan audited financial statements for the year ended December 31, 2022.
    - i. Motion approved unanimously.
2. Review of the 2023 Client Service Plan: Crowe provided an update on the client service plan for the 2023 audit.
3. Review & Approval of the 2022 Tax Form 990: Campbell, Taylor, Washburn presented the 2022 Tax Form 990. The committee approved the following resolution:
  - Resolved, that the CDA Audit Committee approve the 2022 Tax Return form 990.
    - i. Motion approved unanimously.
4. IT Update: The committee received an update on various aspects of the IT department within the organization.
5. Compliance and Ethics Update: The committee received an update on various aspects of compliance and ethics within the organization.
6. Financial Statements as of August 31, 2023 – CDA & Subsidiaries: The committee reviewed the CDA consolidated financial statements as of August 31, 2023, in detail.
7. Internal Controls Manual: 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. Expense Report Approval: The committee reviewed and approved via DocuSign the submitted expense reports for the CDA President and CDA Executive Director.

### **Pulled From Consent**

### **New Business**

1. House of Delegates Discussion – the committee discussed the upcoming House of Delegates meeting.

### **Closed Session**

1. Crowe, LLP: The committee interviewed our auditors, Crowe, LLP in closed session.
2. Staff Interview: The committee interviewed Peter DuBois, CDA Executive Director in closed session.

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**Information Only**

The following informational items were provided:

1. Quarterly Whistleblower Report – Q3: The committee was updated that there are no whistleblower or Ethics Point site reports for the period ending September 30, 2023.

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

DocuSigned by:

*Gail Duffala*

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Gail Duffala, DDS

2/21/2024

Date Signed

02/02/2024

Date Approved

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**Attendance Sheet – Date** (Absences reflected by strikethrough)

<b>Members</b>	
Dr. Gail Duffala, chair	Dr. Kevin Kai
Dr. Naomi Ellison	Dr. Wayne Nakamura
<b>Guests</b>	
Jen Aras, Crowe, LLP	Chris Washburn, Campbell, Taylor, Washburn
Elizabeth Sav, Crowe, LLP	
<b>Presenters</b>	
None	
<b>Staff</b>	
Peter DuBois, CDA Executive Director (closed session)	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	Heidi Stevens, CDA VP of Finance
Leslie O’Neill, CDA Sr. Director, Strategic IT & Program Management	