

**MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE OF THE
METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT**

St. Louis, Missouri
April 10, 2015

A regular meeting of the Audit Committee of the Metropolitan Zoological Park and Museum District was at the District office, 7733 Forsyth Blvd., Suite 550 at 12:00 pm on Friday April 10, 2015. The primary purpose of the meeting was to review the draft of the December 31, 2014 and 2013 Financial Statements and the December 31, 2014 Report to the Board of Directors.

The Audit Committee of the Metropolitan Zoological Park and Museum District ("District") was called to order. Upon roll call, the following Committee members were present:

Thelma Cook
Christine Chadwick

Tom Campbell was absent. Other persons attending the meeting included: Rick Gratza, CPA and Amber Hardesty from Kerber, Eck & Braeckel LLP, the District's accounting firm; Sharon L. Wilcutt, District employee and Ronna Alaniz, Interim Executive Director.

Rick Gratza presented a summary of Auditors' Results:

- Management's responsibility to prepare the financial statements;
- Auditors' responsibility to express an opinion on the financial matters;
- The financial statements only include the financial data of the District (primary government) and do not include the financial data of the Subdistricts (component units);
- Summary of opinions issued in:
 - Business-type activities: Unmodified
 - Aggregate remaining fund information: Unmodified
 - Discretely presented component units: Adverse
 - No material weakness in internal control were identified;
 - No material noncompliance with laws, regulations, grants or contracts were identified.

A review of Operating Revenues and Operations Expenses resulted in a change in net position in 2014 of \$274,980. A discussion ensued.

Mr. Gratza then introduced the Report to the Board of Directors. He reported that there had been no changes to the District's accounting policies and procedures during the 2014 calendar year.

Mr. Campbell joined the meeting via phone.

Mr. Gratza reviewed the highlights and a brief overview of the presentation.

Mrs. Chadwick moved that the Audit Committee accept the December 31, 2014 and 2013 financial statements as submitted, that they be forwarded to the full Board. In addition Mr. Campbell moved that the Financial Statements be filed with the appropriate government authorities on Monday April 13, 2015 as required by Missouri statute. Mr. Campbell seconded the motion which was unanimously passed with all members voting 'Aye'.

Approval of Minutes: Mrs. Cook called for the approval of the minutes from November 12, 2014 Audit Committee meeting. Christine Chadwick moved that the minutes be approved. Tom Campbell seconded the motion. The motion to approve the November 12, 2014 Audit Committee minutes were approved with all members voting 'Aye'.

New Business: No new business.

Old Business: No old business.

Mrs. Cook asked for public comments.

There being no other business to come before the Audit Committee, Mrs. Chadwick moved that the meeting be adjourned. Mr. Campbell seconded the motion. The meeting adjourned at 12:45 pm

Respectfully submitted,

Sharon L. Wilcutt
Acting Secretary

NOTICE OF REGULAR MEETING
Audit Committee

METROPOLITAN ZOOLOGICAL PARK AND MUSEUM DISTRICT

Pursuant to Section 610.020 of the Revised Missouri Statutes, notice is hereby given that a Regular Meeting of the Metropolitan Zoological Park and Museum District Board will be held as follows:

Date: April 10, 2014~~4~~ 5

Time: 12:00 P.M.

Place: Pierre Laclede Center
7733 Forsyth Boulevard
Suite 550
St. Louis, MO

Agenda:

1. Request the approval of the minutes from the Audit Committee meeting held on November 12, 2014.
2. Request and discuss Draft Copy of the 2014 Financial Statements and Independent Audit Report.
3. The Board may also hold a closed meeting, with a closed vote and record, as authorized by Section 610.021(1), (2) and (3), Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, negotiation of a contract pursuant to Section 610.021(12) RSMO., proprietary information pursuant to Section 610.021(15) and/or confidential or privileged communications with our auditor pursuant to (17).

Further information may be obtained at the District Offices, 7733 Forsyth Blvd., Suite 550, Clayton, Missouri 63105, (314) 862-4222

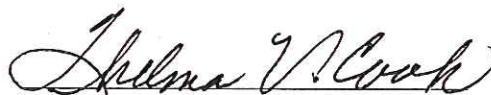

Thelma Cook, Chair

CERTIFICATE

I, Thelma V. Cook, do hereby certify that the attached Notice of the Regular Meeting of the Audit Committee was published in accordance with the provisions of Section 610.020 of the Revised Missouri Statutes, by posting said Notice at least twenty-four hours in advance of the date of said meeting in a prominent place easily accessible to the public at the Pierre Laclede Center building, 7733 Forsyth Boulevard, Clayton, Missouri, and by mailing and/or e-mailing a copy of said Notice by ordinary mail to:

- David Hunn
- Stephen Deere
- St. Louis Business Journal
- Riverfront Times
- Susan C. Thomson
- Mark Schlinkmann
- Betsey Bruce
- Patrick Brown
- Jeff Rainford
- Sable Campbell-Jones
- Pat Westhoff
- Nancy Fowler
- Eric Miller
- Alex Heuer
- F. Holmes Lamoreux
- Barbara B. Taylor
- Douglas H. Yeager
- John C. McPheeters
- Romondous Stover
- Willis Arnold
- Ben Uchitelle
- Diane Toroian Keaggy
- Deborah Peterson
- Elsie Glickert
- Charlene Prost
- Erin M. Nolan
- Odester Saunders
- Tonya Sinkovits /John Butler
- Tom Curran
- Matthew Hathaway
- Rachel Lippmann
- St. Louis Public Radio
- Barb Boyle
- Bert Vescolani
- Wyndell Hill
- Peggy Ritter
- Adrienne D. Davis
- Donna Wilkinson
- Lelia J. Farr
- John R. Roberts
- Benjamin C. Washington
- Gloria Wessels

Signed this 10th day of April 2015


Thelma Cook, Chair