CARSON CITY CONSOLIDATED MUNICIPALITY NOTICE OF MEETING OF THE CARSON CITY AUDIT COMMITTEE

Day: Tuesday

Date: April 22, 2014

Time: Beginning at 8:30 a.m.

Location: Community Center, Sierra Room

851 East William Street Carson City, Nevada

Agenda

1. Call to Order

2. Roll Call

3. Public Comments and Discussion:

The public is invited at this time to comment on and discuss any topic that is relevant to, or within the authority of, the Carson City Audit Committee. In order for members of the public to participate in the Committee's consideration of an agenda item, the Committee strongly encourages members of the public to comment on an agenda item during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken.

- **4. For Possible Action: Approval of Minutes -** February 11, 2014
- 5. For Possible Action: Adoption of Agenda
- 6. For Possible Action: Presentation, discussion and possible direction to staff regarding the draft Agreed Upon Procedures (AUP) Report on internal controls for the Carson City Public Guardian as prepared by Kafoury Armstrong and Co. as of and for the year ending June 30, 2013.

Summary: Kafoury Armstrong was hired to perform an AUP Report to assist the Mayor and the City Manager in evaluating the internal controls over cash handling at the office of the Public Guardian for Carson City. Marena Works will be presenting to the Audit Committee a draft of the Kafoury Armstrong report and Dan Carter of Kafoury Armstrong will be available to answer any questions.

7. For Possible Action: Discussion and possible action regarding the presentation, discussion and possible recommendations to the Board of Supervisors on the Performance Metrics Development final report as provided by Moss Adams.

Summary: The Board of Supervisors approved Performance Metrics Development at their July 18, 2013 Board meeting. Moss Adams will present a draft of the report to the Audit Committee for discussion and possible recommendations to the Board of Supervisors.

8. For Possible Action: Discussion and possible action regarding presentation, discussion and possible recommendations to the Board of Supervisors on the Fraud Waste and Abuse (FWA) Program final report as provided by Moss Adams.

Summary: The Board of Supervisors approved the Fraud Waste and Abuse Program at their July 18, 2013 Board meeting. Moss Adams will present a draft og the report to the Audit Committee for discussion and possible recommendations to the Board of Supervisors.

9. Discussion: Update on the Fraud Waste and Abuse (FWA) Program activity.

Summary: Members of Moss Adams will be discussing and providing updates on the status of the Fraud Waste and Abuse (FWA) Program activity.

10. For Possible Action: Discussion and possible action regarding monitoring of Audit Finding Response Tracking Report and possible direction to the internal auditor to report and discuss the monitoring with the Board of Supervisors.

Summary: Representatives from Moss Adams and City staff will discuss Audit Findings Monitoring.

11. For Possible Action: Discussion and possible action to identify, discuss, and provide recommendations to the Board of Supervisors on additional projects to be performed by the Internal Auditor for the period ending June 30, 2015.

Summary: Moss Adams will provide recommendations for future internal audits for the period ending June 30, 2015.

12. For Possible Action: To appoint one member of the Audit Committee to act as liaison to communicate with the external auditor.

Summary: CCMC Chapter 2.14 requires the Audit Committee have an "open line of communication" with the external auditor. The appointed committee member can report back to the Chair and/or the Audit Committee and communications they would have with the external auditor and if they have concerns, they could talk to the Chair and if warranted, have a future agenda item to discuss their concerns with the Audit Committee and make any necessary recommendations to the Board of Supervisors.

- 13. For Possible Action: To schedule the next meeting of the Carson City Audit Committee
- **14. Public Comment** The public is invited at this time to comment on any matter that is not specifically included on the agenda as an action item. No action may be taken on a matter raised under this item of the agenda.
- 15. For Possible Action: To Adjourn

Agenda Management Notice - Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, you are encouraged to call the responsible agency or the City Manager's Office. You are encouraged to attend this meeting and participate by commenting on any agendized items.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the City Manager's Office in writing at 201 North Carson Street, Carson City, NV, 89701, or by calling (775) 887-2100 at least 24 hours in advance.

This meeting can be viewed on Channel 226. For specific dates and times - www.bactv.org.

To request a copy of the supporting materials for this meeting contact

To request a copy of the supporting materials for this meeting contact Rachael Porcari at rporcari@carson.org or call (775) 887-2100.

This agenda and backup information are available on the City's website at www.carson.org,

and at the City Manager's Office - City Hall, 201 N. Carson Street, Ste 2, (775) 887-2100.

This notice has been posted at the following locations:

Community Center 851 East William Street

Public Safety Complex 885 East Musser Street

City Hall 201 North Carson Street

Carson City Library 900 North Roop Street

Business Resource & Innovation Center (BRIC) 108 East Proctor Street

Date: April 10, 2014