

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

**Day:** Tuesday  
**Date:** February 14, 2017  
**Time:** Beginning at 3:00 pm  
**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 – November 16, 2016**

**5. For Possible Action: Adoption of Agenda**

**6. Meeting Items**

6.A For Discussion Only: Discussion regarding audit findings from the June 30, 2016 Comprehensive Annual Financial Report (CAFR). (Nancy Paulson, npaulson@carson.org)

Staff Summary: City staff and a representative from Eide Bailly, the City's external auditor, will be discussing the audit findings from the June 30, 2016 CAFR and the corrective actions that have been taken.

6.B For Possible Action: Discussion, possible action, and direction to Staff regarding the current Audit Work Program Update. (Nancy Paulson, npaulson@carson.org)

Staff Summary: Representatives from Moss Adams and City staff will be discussing and taking direction from the Audit Committee regarding the current work program.

6.C For Possible Action: Discussion and possible action regarding the monitoring, review and closure of internal audit findings included in the Audit Findings Tracking Report and provide recommendations to the Board of Supervisors for closure of completed projects. (Nancy Paulson, npaulson@carson.org)

Staff Summary: Representatives from Moss Adams and City staff will discuss the monitoring, review and closure of internal audit findings included in the Audit Findings Tracking Report.

6.D For Possible Action: To approve the use of FY 17 Internal Audit Work Program contingency funds to engage Moss Adams to perform a review of the Public Guardian asset liquidation process. (Nancy Paulson, npaulson@carson.org)

Staff Summary: The Board of Supervisors approved a contingency amount of \$15,000 as part of the FY 17 Internal Audit Work Program. A possible use of these funds is to engage Moss Adams to perform a review of the Public Guardian asset liquidation process. The number of wards in the Public Guardian program have increased substantially in the past several years. The large number of wards and the type of services the Public Guardian performs warrant the need for strong internal control policies and procedures. Because the accounts and other assets of the wards are not considered assets of the City most of the Public Guardian functions are not subject to review under the internal control policies and procedures of the City. Therefore, this is an area where separate review would be beneficial.

6.E For Possible Action: Presentation by Moss Adams on the Small Works Projects Review for the Audit Committee's consideration, discussion, and possible recommendation to the Board of Supervisors. (Nancy Paulson, npaulson@carson.org)

Staff Summary: The Board of Supervisors approved the Small Works Projects Review at their June 16, 2016 meeting. Moss Adams will present their final report to the Audit Committee for discussion and possible recommendations to the Board of Supervisors.

**7. 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.

**8. For Possible Action: To Adjourn**

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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.  
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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 agenda item.  
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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.

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

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This agenda and backup information are available on the City's website at [www.carson.org](http://www.carson.org), and at the City Manager's Office - City Hall, 201 N. Carson Street, Ste 2, (775) 887-2100.

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This notice has been posted at the following locations:  
Community Center 851 East William Street  
City Hall 201 North Carson Street  
Carson City Library 900 North Roop Street  
Community Development Permit Center 108 East Proctor Street

Posted: February 8, 2017