CARSON CITY CONSOLIDATED MUNICIPALITY
NOTICE OF MEETING OF THE
AUDIT COMMITTEE

Day: Tuesday
Date: October 23, 2018
Time: Beginning at 3:30 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 -** July 31st, 2018

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

6. **Meeting Items**

   6.A   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. (Sheri Russell, SRussell@carson.org)

Staff Summary: City staff will discuss the monitoring, review and closure of the previous internal auditor findings and/or recommendations included in the Audit Findings Tracking Report.

   6.B   For Possible Action: Provide direction upon review of agreed upon procedures to Eide Bailly and Staff regarding the Fire Overtime Study and the Temporary Staffing Study current Audit Work Program Update. (Sheri Russell, SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee regarding the agreed upon procedures for the Fire Overtime Study and the Temporary Staffing Study.

6.C   For Possible Action: Provide direction upon discussion with Eric Vonschimmelmann, Chief Information Officer regarding Cybersecurity procedures to Eide Bailly, LLP and Staff. (Sheri Russell SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee and CIO regarding the agreed upon procedures for Cybersecurity.

6.D   For Possible Action: Presentation by Eide Bailly on the Risk Assessment for the Audit Committee's consideration, discussion, and possible recommendation on future procedures. (Sheri Russell, srussell@carson.org)

Staff Summary: The Audit Committee approved the risk assessment procedures at their July 30, 2018 meeting. Eide Bailly, LLP will present their recommendations to the Audit Committee for discussion and possible recommendations on future procedures.

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

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 item.

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.

To request a copy of the supporting materials for this meeting contact Courttney Nicholas at cnicholas@carson.org or call (775) 887-2133.

This agenda and backup information are available on the City's website at www.carson.org, and at the Finance Office - City Hall, 201 N. Carson Street, Ste 3, Carson City, Nevada (775) 887-2133.

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 Proctor Street
http://notice.nv.gov

A meeting of the Carson City Audit Committee was scheduled for 4:00 p.m. on Tuesday, July 31, 2018 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Stephen Ferguson
Vice Chairperson Michael Bertrand
Member Lori Bagwell
Member Bepsy Strasburg

STAFF: Nancy Paulson, City Manager
Sheri Russell, Chief Financial Officer
Dan Yu, Chief Deputy District Attorney
Kathleen King, Chief Deputy Clerk

NOTE: A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the Clerk, during the meeting, are part of the public record. These materials are available for review, in the Clerk's Office, during regular business hours.

1 - 2. CALL TO ORDER AND ROLL CALL (4:01:09) - Chairperson Ferguson called the meeting to order at 4:00 p.m. Ms. King called the roll; a quorum was present. Member Mayhorn was absent.

3.   PUBLIC COMMENTS (4:01:32) - Chairperson Ferguson entertained public comment; however, none was forthcoming.

4.   POSSIBLE ACTION ON APPROVAL OF MINUTES - June 12, 2018 (4:02:22) - Chairperson Ferguson introduced this item, and entertained a motion to approve the minutes. **Vice Chairperson Bertrand so moved. Member Bagwell seconded the motion. Motion carried 4-0.**

5.   POSSIBLE ACTION ON ADOPTION OF AGENDA (4:02:36) - Chairperson Ferguson entertained modifications to the agenda; however, none were forthcoming.

6.   PUBLIC MEETING ITEMS:
6(A) 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 (4:03:02) - Chairperson Ferguson introduced this item, and Ms. Russell presented the agenda materials. Ms. Russell, Ms. Paulson, Chief Information Officer Eric Von Schimmelmann, and Public Works Department Director Darren Schulz responded to questions of clarification, and extensive discussion took place. Chairperson Ferguson entertained additional discussion; however, none was forthcoming. Ms. Russell acknowledged sufficient direction. Consensus of the committee was that no formal action was necessary.

6(B) DISCUSSION AND POSSIBLE ACTION TO IDENTIFY, DISCUSS, AND PROVIDE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS ON PROJECTS TO BE PERFORMED BY THE INTERNAL AUDITOR FOR THE PERIOD ENDING JUNE 30, 2019 (4:52:24) - Chairperson Ferguson introduced this item. Ms. Russell introduced Eide Bailly Audit Manager Nielsine Sherk, who responded to questions and presented the agenda materials. Chief Information Officer

4

Eric Von Schimmelmann responded to questions of clarification regarding the cybersecurity audit. Ms. Sherk responded to additional questions of clarification, and discussion followed. Mr. Yu responded to questions regarding communication between the committee members and the auditors. Ms. Paulson and Ms. Russell responded to questions regarding the Fire Overtime Study, and discussion followed. Consensus of the committee was that no formal action was necessary.

7.   **PUBLIC COMMENT** (5:18:45) - Chairperson Ferguson entertained public comment; however, none was forthcoming.

8.   **POSSIBLE ACTION TO ADJOURN** (5:19:05) - A brief discussion took place to schedule the next meeting. Consensus of the committee was to schedule the next meeting for 4:00 p.m. on Tuesday, October 9th. Chairperson Ferguson adjourned the meeting at 5:19 p.m.

The Minutes of the July 31, 2018 Carson City Audit Committee meeting are so approved this _____ day of _____, 2018.

_____
STEPHEN FERGUSON, Chair

STAFF REPORT

Report To: Audit Committee   Meeting Date: 10/23/2018

Staff Contact: Sheri Russell, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding the monitoring, review and closure of internal audit findings and or recommendations included in the Audit Findings Tracking Report and provide a recommendation to the Board of Supervisors for closure of completed findings and/or recommendations. (Sheri Russell, SRussell@carson.org)

Staff Summary: City staff will discuss the monitoring, review and closure of the previous internal auditor findings and/or recommendations included in the Audit Findings Tracking Report.

Agenda Action: Formal Action/Motion   Time Requested: 20 minutes

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Proposed Motion
Will depend on the discussion. I move to [continue the monitoring and review of the items as discussed or] recommend to the Board of Supervisors the closure of those items discussed based on the correction of findings and recommendations included in the Audit Findings Tracking Report.

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis
July 31, 2018 - Staff brought the same list of items; however, no motion was passed so we've brought these back to ensure we have a recommendation from the audit committee to close these items, before we go in front of the Board of Supervisors.

Applicable Statute, Code, Policy, Rule or Regulation

Financial Information
Is there a fiscal impact? ☐ Yes   ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes   ☐ No

Explanation of Fiscal Impact:

Alternatives
N/A

6

Board Action Taken:
Motion: _____   1) _____   Aye/Nay
                                                                                          2) _____   _____
                                                                                                                                  _____
                                                                                                                                  _____
                                                                                                                                  _____
                                                                                                                                  _____

_____
    (Vote Recorded By)

Carson City - Audit Findings Tracking Summary Report (revised 07-24-18)

Report Name	Report Submittal	BOS Report Approval	Reporting Entity	Report Findings	Completed Findings	AC Approval	BOS Approval	Notes
Internal Controls Review	3/31/2015	6/4/2015	Internal Auditor	42	41	4/21/2015		
Payroll Internal Controls Testing	7/27/2016	12/21/2017	Internal Auditor	2	1	8/8/2016		
P-card Internal Controls Testing	7/27/2016	12/21/2017	Internal Auditor	2	0	8/8/2016		
Public Guardian Review	5/1/2017	12/21/2017	Internal Auditor	13	12	5/9/2017		
Purchasing and AP Internal Controls Testing	7/6/2017	12/21/2017	Internal Auditor	12	8	7/12/2017		
Capital Projects Process Review	5/2/2018		Internal Auditor	8	0	5/10/2018		
Public Guardian Follow Up Review	5/3/2018		Internal Auditor	8	1	5/10/2018		
FY 2017 CAFR and Single Audit	11/30/2017	12/21/2017	External Auditor	4	3	5/10/2018		
Total (including archived reports)				91	66			

Legend:

  Report Submittal = date report submitted to City

  BOS Report Approval = date report adopted by BOS

  Reporting Entity = organization that prepared the report

  Report Findings = number of findings in the report

  Completed Findings = number of findings completed by management

  AC Approval = Audit Committee approval of completed findings

  BOS Approval = Board of Supervisors approval of completed findings

  Notes = notes about findings

Item No.	BOS Acceptance/ Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
32	6/4/2015	Yes, specify direction	E2	The City lacks documented comprehensive and up-to-date processes and procedures.	Document key processes and procedures and make timely updates for changes.	City-wide	City-wide	Moss Adams was performing an inventory of all City policies / procedures as part of the policies / procedures update portion of the FY 15-16 Internal Audit Plan.			Y	3/31/2019	10/15/2018	City Department are updating policies and procedures annually, through our Policy Tech software, a reminder is sent out annually to update them to each document owner.

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1			1	Payroll procedures were not followed with regard to the timing of time card approval.	Implement a process whereby timecard approval should only take place after the pay period is over and the hours worked can be approved and calculated accurately.	Finance	CFO	The City's payroll procedures state: i) Supervisors in each department collect bi-weekly timesheets for each employee, verify hours worked, verify that the appropriate and authorized coding is indicated on the timesheet and review the accuracy of leave taken. When an employee is not available for signature indicate N/A on the employee signature line. (The employee will be required to come to the Finance Department to sign the timesheet upon his return to work.) ii) Supervisor signs bi-weekly timesheets indicating approval of time submitted, and submits the timesheets and departmental leave or overtime documentation as required by the department to the departmental payroll clerk Friday following the end of the pay period. These procedures will be updated to address the timing of timecard approval.			Y	3/31/2019	10/1/2018	Policy changes need to be written and communicated to departments. UPDATE: Policy has been updated and desiminated to various departments.

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1			1	Carson City's P-Card Program Manual is unclear relative to certain P-Card processes.	Update the P-Card Program Manual to accurately reflect current allowable P-Card processes related to transaction limits and types of purchases.	Finance	CFO	The Procurement Card Program Manual will be updated to accurately reflect current allowable transaction limits and the types of purchases that can be made on a pcard.			Y	3/31/2019	10/15/2018	Policy changes need to be written and communicated to departments. UPDATE: Policy has been updated
2			2	Some department use shared department or guardian P-Cards.	Update the P-Card manual to specifically address the processes and procedures for shared department and guardian P-Cards. Evaluate whether the City should continue using shared P-Cards or if each P-Card should be assigned directly to a user.	Finance	CFO	The Procurement Card Program Manual will be updated to specifically address the processes and procedures for shared department and guardian P-Cards.			Y	3/31/2019	10/15/2018	Policy changes need to be written and communicated to departments. UPDATE: Policy has been updated

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4			4	Public Guardian policies and procedures do not provide comprehensive guidance for asset liquidation.	Develop policies and procedures describing the asset liquidation process and ensure proper internal controls are in place.	Public Guardian	Public Guardian	The Public Guardian is currently writing new policy to add to existing policy and procedures to address the disposition of liquid assets as recommended in the audit. There is new legislation pending that may effect this recommendation.			Y	12/31/2018	10/15/2018	This office is still working out the changes to the NRS affecting our policies and procedures

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1			1	The City's current policy does not adequately address the process for documenting when a good or service is received.	Update the current policy and procedures to include additional guidance relating to the process of documenting when goods and services are received and require documentation for receipt of good or services before payment is made.	Finance	CFO	The accounts payable invoice processing policy in policytech states "The department is responsible for verifying product has been received. After items have been verified, the accounts payable clerk processes the invoice utilizing the HTE system." The policy will be updated to add a procedure for the departments to document this procedure by initialing and dating the invoice or the packing slip to confirm receipt.			Y	10/15/2018	10/15/2018	Stamps have been distributed. Written policy needs to be updated, but in March we spoke to departments regarding the change in policy. UPDATE: Policy has been updated and disseminated.
2			2	The City's current policies and procedures do not adequately address all aspects relating to segregation of duties when receiving goods and approving payment for goods.	Update the current written policies and procedures relating to processing purchases and segregated duties to provide more comprehensive guidance.	Finance	CFO	There are always at 2 least individuals involved in an a/p transaction at the dept level and an approver would most likely never be involved in the receipt of the goods. We believe the added procedure in step 1 will address this.			Y	10/15/2018	10/15/2018	
3			3	The City's current policies and procedures do not adequately specify an appropriate process to ensure approval for payment was performed after the goods were received.	Update the current written policies and procedures to require that approval for payments should not be performed until after the documented received date.	Finance	CFO	This will be addressed with the added procedure in step 1.			Y	10/15/2018	10/15/2018	
5			5	The vendor name listed on two purchasing invoices did not match the vendor name identified on the edit list and checks.	Provide additional training to supervisors that are involved with reviewing and approving purchasing documents.	Finance	CFO	The Finance Department Accounting Technician and the Accounting Manager confirm that the vendor selected matches the vendor name on the invoice. The accounts payable policy will be updated to reflect this procedure.			Y	10/15/2018	10/15/2018	

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1					Develop and utilize a scorecard that establishes objective criteria to assist in the evaluation of capital projects during the capital planning selection process.			**Course of Action**- Use current scorecard for sewer CIPs and modify and determine objective criteria to evaluate water and stromwater CIPs (Feb 2019). Scorecards will be prepared for utility project CIPs in time for each year's budget planning period (typically around January/February). We will also plan on developing a scorecard for facility projects (Feb 2020). Ultimate goal is to use data collected through asset management program (work orders, maintenance costs, condition, etc.) to feed CIP decisions **Expected Benefits**- Use of objective data/criteria will help us make effective data driven decisions and improve transparency in the CIP planning process.			P	Feb 2019		We have developed a scorecard for sewer CIP projects and are in the process of developing scorecards for water and stormwater capital projects to be ready for next FY budget planning period (Feb 2019). These scorecards evalaute projects and rank/prioritize using objective data such as age of pipe, material, condition, capacity, maintenance cost, street classification, risk of failure, consequence of failure, etc.
2					Cultivate a Project Management Manual that provides standardized templates, checklists, forms, and best practice guidance.			**Course of Action**- Create a project management checklist that guides PMs through all required steps to successfully complete a project. This checklist will reference other project management related documents that offer more detail on specific stages of project management (project initiation forms, guidelines to setting up project in Smartsheet, creating project schedules, QA/QC for projects, project closeout). The checklist will be placed in the project folder and be required to be completed for each CIP. The checklist in combination with specific documents and forms related to project management will be located in a central site on the network and be considered the "Project Management Manual". There is no plan at this time to create an actual manual. **Expected Benefits**- Lead to better management of capital projects			N	PM Checklist (Jan 2019)		In process of developing a project management checklist for project managers to complete for each CIP. This checklist will track from project initiation to closeout. This checklist will reference to other PM documents related to different stages of the project (project initiation forms, guidelines to setting up project in Smartsheet, creating project schedules, QA/QC for projects, project closeout). A draft of checklist has been developed and is currently in circulation for comments. We anticipate checklist to be completed and in-use by Jan 2019. After completion of PM checklist, the checklist in combination with specific documents and forms related to project management will be located in a central site on the network and be considered the "Project Management Manual". There is no plan at this time to create an actual manual.
3					Subscribe to Electronic Signature Services to expedite the contract approval process.			**Course of Action**- Public Works will have the discussion with Purchasing & Contracts to see what options are available for electronic signature implementation. Discussion will occur in Fall 2018 and then decision will be made on whether to pursue or not **Expected Benefits**- If implemented, the contract approval process would be expedited			N	March 2019		We do spend a great amount of time collecting signatures and passing documents around, so exploring electronic signature options may be beneficial. Public Works will have the discussion with Purchasing & Contracts to see what options are available. Discussion will occur in Fall 2018. - New ERP System will definitely have electronic approvals as well as some electronic signature options. We would like to wait until we are farther along in the implementation process.

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4					Utilize a single unique identifier for projects to ensure documentation clearly references each project.			**Course of Action**- Modify documents internal to public works to include project number along with contract number. The Public Works Financial Analyst does currebtly keep a cotnract register which does relate all contracts back to their unique project numbers, so the current method does work for searches/tracking, but could be improved. Discuss with Finance, Purchasing & Contracts and Public Works Financial Analyst to discuss options to be consistent with our project naming and unique identifier. Review ERP system capabilities to see if new system may lead to better tracking and streamline document searches in future. **Expected Benefits**- Improve project document tracking and searches			P	Nov 2018		We currently assign single unique identifiers to projects, however these project numbers don't get referenced in all construction documents such as design or construction contracts (only contract numbers used). The Public Works Financial Analyst does keep a contract register, which links all contracts back to their associated unique project numbers. Therefore, everything can be searched and tracked with some effort. We are in the process of modifying public works related construction documents (i.e. project completion memos and other documents used for construction management during construction) to reference both project numbers and contract numbers. We will plan on discussing with Finance, Purchasing & Contracts and Public Works Financial Analyst to discuss options to be consistent with our project naming and unique identifier. Plan on holding these discussions in fall of 2018. This process may also be improved with the capabilities/features of the new ERP system. The project number assigned by Finance is supposed to be included on contracts with the account number. The new ERP system will allow for contract, payments, purchase orders, payroll and grants to be tied to specific projects. It also has the ability to store pertinent documents with the project.
5					Explore system support for staff payroll on capital projects to enable more efficient and effective tracking of Public Works staff time.			**Course of Action**- Continue to learn more about the capabilities of the new ERP system. When ERP system is implemented and staff is trained, we will have the capabilities to provide more efficient and effective tracking of Public Works staff time. Anticipate ERP implementation to occur in next 12 months **Expected Benefits**- Enable more efficient and effective tracking of Public Works staff time.			N	July 2020		The new ERP system will allow time entry for projects directly in the system. This will eliminate the necessity for the current method of keeping a separate project time sheet and then doing a journal entry to do the direct billing for Public Works Staff time. In the meantime, we will work to update project timesheets more regularly to better track project costs in "real time"
6					Clearly identify and separate capital project documents to properly track contract modifications.			**Course of Action**- Modify or create new guidelines/policy that outline and clearly specify bid, conformed and contractual documents for each project. These guidelines will integrate with the project management checklist referred to in item #2. **Expected Benefits**- Improve organization of project documents			N	Dec 2018		Public Works staff is currently working on modifying project management procedural documents to clearly define and distinguish between bid documents, conformed documents and contract documents and to specify the location of where each of these document types should be filed in the project folder. These procedures will integrate with the project management checklist referred to in item #2. Properly designating the contract documents will help identify and track any changes made or modified via addenda

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7					Expand capital project close-out processes to include a review of project costs, deliverables, and required documentation.			**Course of Action**- Create step-by-step procedure document outlining proper project close-out. These guidelines will integrate with the project management checklist referred to in item #2. **Expected Benefits**- Improve close-out of projects and improve organization and how we manage projects in the future			P	Jan 2019		A draft step-by-step procedure document outlining proper project close-out has been created and is currently in circulation for comments. We anticipate this close-out procedure to be completed and in-use by Jan 2019. This will be added as step in the project management checklist
8					Create a project postmortem process to continuously improve capital project efficiencies.			**Course of Action**- Create a standard form that addresses lessons learned related to construction issues, quality control, external department coordination (for projects where public works PMs run a project for Parks department), comparing final outcomes to scope, cost outcomes, performance measures, and project objectives (such as milestones/targets). This document will integrate with the project management checklist referred to in item #2. This postmortem form will be required to be completed by PMs before a project can be closed out. **Expected Benefits**- Improve future management of projects			N	June 2019		This will be added as a step in the project management checklist and be required for PMs to complete before closing out project. A standard form will be developed that addresses lessons learned related to construction issues, quality control, external department coordination (for projects where public works PMs run a project for Parks department), comparing final outcomes to scope, cost outcomes, performance measures, and project objectives (such as milestones/targets). This postmortem form will be required to be completed by PMs before a project can be closed out

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1			1		Consider incorporating the number of wards per caseworker in quarterly BOS reports to demonstrate workload.			This information will be included in all BOS reports.			Y		6/21/2018	I included this information in my last BOS report on 6/21/18.
2			2		To ensure Public Guardian staff operate at their highest and best use, consider establishing a list of pre-qualified, on-call hourly contractors to assist with ward transportation needs.			Working on a plan to hire an on-call list of qualified persons to assist with transportation of clients.			P	12/31/2018		Currently we have one person on call for transportation otherwise the Publilc Guardian or her Deputy transports cleints to appointments.
3			3		Ensure all files are maintained in fire-proof file cabinets by destroying files of wards deceased 7 or more years.			Currently all files of deceased clients or closed files are kept for 7 years and are stored in the basement storage room in City Hall.			Y	Ongoing		This is an ongoing process all court documents are now scanned to online files.
4			4		Continue developing comprehensive policies and procedures to document institutional knowledge.						Y	10/1/2018	10/15/2018	This policies and procedures will be updated as laws and best practices change.
5			5		Conduct a follow-up study in two years to assess compliance with the asset liquidation processes.						Y	6/1/2020	10/15/2018	Next procedures - no need to keep open.
6			6		Establish dual control entry requirements to the storage unit through an updated combination lock system.						N			This option needs to be researched
7			7		Consider developing standard contracts with approved vendors for asset liquidation.			When we next have a house to liquidate we will have a signed contract with the vendor chosen.			P			This is difficult as we use different vendors for different types of jobs and they are few and far between in most cases.
8			8		Consider utilizing the City's surplus property auctions to sell ward assets, where applicable and convenient.			We will consider this option when the time comes and we are notified of the auction date and time.			Y		10/15/2018	This will be considered as an option when the time comes.

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1			2017-A	The City did not have adequate internal controls to ensure cash was evaluated, disclosed, and recognized appropriately.	Enhance internal controls to ensure cash is evaluated, disclosed, and recognized appropriately.			Carson City will ensure that all information for each Journal Entry is included and reviewed for errors prior to posting, not sure the summary sheets.	$ -	0	y	6/30/2018	10/15/2018	We compiled an accumulation of restricted funds from various Bank Statements. That spreadsheet contained the error and was attached as support for the journal entry; however, the Statements were not. - This year Statements were attached and reviewed along with JE.
2			2017-B	The City did not have adequate internal controls to ensure the disclosure of the funded status and funding progress notes and the schedule of Funding progress – other post employment benefits (RSI) was evaluated, disclosed, and recognized appropriately, if applicable.	Enhance internal controls to ensure the disclosure of the funded status and funding progress notes and the schedule of funding progress – other post employment benefits (RSI) are evaluated, disclosed, and recognized appropriately, if applicable.			We will ensure we use the correct figures from the actuary going forward for financial reporting purposes. We have discussed the difference between the two Unfunded Actuarially Accrued Liability figures, both dated 6/30/17, and will make sure the correct figure is included going forward.	$ -	0	y	6/30/2018	10/15/2018	We had been pulling the same number from the OPEB report for several years, however, the auditors alerted us, that we should have been picking up a different number in FY17. We had to call the actuary to determine the difference, as both figures were labeled "Unfunded Actuarially Accrued Liability 6/30/17" GASB 75 implemented - changed OPEB reporting.
3			2017-001	The Transportation Division of the Carson City Public Works Department did not have adequate procedures in place to ensure that reimbursement requests were submitted for proper charges and internal controls that require review and approval of expenses submitted for reimbursement.	The Transportation Division of the Carson City Public Works Department should enhance internal controls to ensure that reimbursement requests are submitted only for appropriate expenditures and that internal controls requiring review and approval are followed.			Public Works has moved the preparation of the reimbursements to someone who is more familiar with our financial reporting system. Finance has reviewed several requests before they were submitted (time permitting), and have noted no issues with the new process.	$ -	0	Y	6/30/2018	10/15/2018	This relates to a duplicate reimbursement request for an invoice paid once. - Finance reviewed remittances for several months to ensure Public Works was pulling their information corretly. Shouldn't happen going forward.
4			2017-002	The City's Finance Department did not have adequate procedures in place to ensure that all contracts entered into were in compliance with the applicable provisions.	The Transportation Division of the Carson City Public Works Department should enhance internal controls to ensure that all contracts under Federal awards follow the applicable provisions.			Eide Bailly, our new Internal Auditor has been contracted to do a special review of the Public Works Contracting procedures, relating to grants, in order to ensure the finding is corrected for future audits. Projects are no hold until these procedures are performed.	$10,400	0	P	12/31/18		Several entities got the same finding from Eide Bailey, so they can help clean up our procedures to ensure we don't make the same mistake going forward. UPDATE: Eide Bailly completed their procedures, we have a meeting to go over policy changes related to those recommendations on October 30th

STAFF REPORT

Report To: Audit Committee   Meeting Date: October 23, 2018

Staff Contact: Sheri Russell, Chief Financial Officer & Dan Carter, Partner, Eide Bailly, LLP

Agenda Title: For Possible Action: Provide direction upon review of agreed upon procedures to Eide Bailly and Staff regarding the Fire Overtime Study and the Temporary Staffing Study current Audit Work Program Update. (Sheri Russell, SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee regarding the agreed upon procedures for the Fire Overtime Study and the Temporary Staffing Study.

Agenda Action: Formal Action/Motion   Time Requested: 10 minutes

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Proposed Motion
I move to direct Eide Bailly and staff to proceed with the Fire Overtime Study and the Temporary Staffing Study as discussed on the record.

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis
7/31/18 – Discussion on various annual projects for Eide Bailly, and requested that agreed upon procedures be brought back for discussion before work began. (Temporary Staffing suggested agreed upon procedures will be late material).

Applicable Statute, Code, Policy, Rule or Regulation

Financial Information
Is there a fiscal impact? ☐ Yes   ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes   ☐ No

Explanation of Fiscal Impact: N/A

Alternatives
N/A

19

Board Action Taken:
Motion: _____   1) _____   Aye/Nay
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 (Vote Recorded By)

20

Preliminary engagement activities

The objective of the Audit of Fire Department Overtime Use is to assess the Fire Department s administration and use of overtime, and to identify areas of risk and opportunities for potential savings. The scope of our audit will include a review of hours worked by individuals at the Carson City Fire Department as identified by both the City s payroll system (HTE) and the Fire Department s staffing software (Telestaff) from fiscal year XXXX through XXXX. In order to gain a comprehensive understanding of Fire Department operations during our scope period, we will also review historical budget reports and dispatch data.

Procedure	Performed By	Workpaper Reference/ Comments
1. Interview Fire Chief, City management, Audit Committee Members to understand the engagement objective, background on the need for the engagement, risks and issues noted, engagement scope and time-frame to review. a. Through this discussion identify Fire Overtime process, who is authorized to initiate, who ensures compliance over process, etc. b. Identify how approval of Fire Overtime is granted (in advance / proactive through budget process, or reactive) c. Identify the staffing model so that shifts are filled, number of employees, vacant positions, approved suppression vs. actual suppression employees, and vacant shifts. Obtain documentation support. d. through this discussion identify if there is a formal process in place to ensure employees receive adequate rest breaks between shifts. Obtain documentation support. e. Through this discussion identify the departments roll-call procedures. Obtain documentation support. f. Through this discussion compare with other similar municipalities. g. Through research compare with other similar municipalities.		**###.###**
2. Obtain copies of Fire Overtime Policy and document an understanding of policies in place. a. Compare policies to best practices and suggest improvements. b. Note policy last update and conclude on whether the policies need to be updated.		
3. Conduct Data Request - in person - Validate and document reporting parameters to verify that the information is complete, accurate and addresses the time-frame under review. Data to obtain: overt-time, over-time by class of employee, injury on duty a. Obtain an independent payroll report and compare to over-time data request to verify completeness of data; includes all active employees. b. Verify that the overtime follows the prescribed policy, note any deviations from approved policy or recommendations to improve the process. c. Obtain supporting documentation for Fire Overtime for the time-frame under review		
4. Obtain and review historical budget reports.		
5. Obtain and review dispatch data and verify that it supports the over time data.		
6. Perform analysis and testing of overtime use for the time-frame under review. Identify trends in vacant shifts, employees with higher over-time, days, weeks, months of higher over-time, etc.		
7. Trend the results and compare to historical budget reports and dispatch data.		
8. Obtain labor agreements. a. identify the maximum work period per labor agreements or policy. b. identify special duty pay / time per labor agreement or policy. c. evaluate data obtained in #3 to determine compliance with labor agreement and/or policy.		
9. Obtain compensation for new Fire Department employee and average overtime rate paid to existing Firefighters.		
10. Compare the costs and determine if there is a labor burden and associated cost.		

STAFF REPORT

Report To: Audit Committee   Meeting Date: October 23, 2018

Staff Contact: Sheri Russell, Chief Financial Officer & Dan Carter, Partner, Eide Bailly, LLP

Agenda Title: For Possible Action: Provide direction upon discussion with Eric Vonschimmelmann, Chief Information Officer regarding Cybersecurity procedures to Eide Bailly and Staff. (Sheri Russell SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee and CIO regarding the agreed upon procedures for Cybersecurity.

Agenda Action: Formal Action/Motion   Time Requested: 10 minutes

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Proposed Motion
I move to direct staff and Eide Bailly with the given direction discussed on the record with regard to Cybersecurity testing.

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis
7/31/18 – Based on the discussion at the meeting, it sounded like there was a potential to duplicate efforts, so in order to avoid that, we felt a discussion was needed to point Eide Bailly in the appropriate direction.

Applicable Statute, Code, Policy, Rule or Regulation

Financial Information
Is there a fiscal impact? ☐ Yes   ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes   ☐ No

Explanation of Fiscal Impact: N/A

Alternatives
N/A

Board Action Taken:

Motion: _____   1) _____   Aye/Nay

                                          2) _____   _____

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  (Vote Recorded By)

Eide Bailly Cybersecurity

Consulting Services

Cybersecurity Services Catalog

Service Descriptions

October 2018

Cybersecurity Services Catalog

This document outlines the cybersecurity services that Eide Bailly offers its clients. These services are subject to change without notification. Any definitive scoping should be discussed with an Eide Bailly representative and formally agreed to in a signed Statement of Work.

SCOPE OF SERVICES

Eide Bailly's cybersecurity services provide the guidance and activities typically conducted by an internal information technology (IT) security leader. These services are intended to compliment – not replace – an organization's ongoing IT operational activities.

The sections of this document provide descriptions of the scope of work conducted for Eide Bailly's cybersecurity services as follows:

- Section I – Cybersecurity Compass Risk Assessment
- Section II – Additional Cybersecurity Services
- Section III – Cybersecurity Advisory Services

Cybersecurity Services Bundle - The services described in this document can be can be purchased as stand-alone services or as part of a bundled service. By acquiring these services as part of a bundled service, an organization can take advantage on significant cost savings.

SECTION I - Cybersecurity Compass Risk Assessment

Our approach to cybersecurity is top-down and risk-based. We believe the first step in establishing a solid cybersecurity strategy is to engage with an organization's leadership to align cybersecurity priorities to business objectives. We then conduct an organization-wide cybersecurity risk assessment to identify security gaps, priorities and investments. We call this first step our Cybersecurity Compass Risk Assessment.

Executive Workshop

This is a non-technical workshop designed for Executives. The workshop facilitates discussion within the Executive Team around the organization's business objectives and known business risks. The desired outcome of the workshop is consensus on prioritization and alignment of Cyber Risk to the business.

Our cybersecurity consultants begin by facilitating a business base discussion to gather information related to the organization. They then lead the executive team in an exercise to identify company priorities related to the Secuvant Cyber 7™ risk areas.

Secuvant Cyber7™
Business Disruption
Data/IP Protection
Compliance & Governance
Brand & Reputation
Legal Liability
Cost of Remediation
Business Enablement

IT Workshop

We will conduct interviews with knowledgeable personnel and any relevant third-party service providers to gather information related to the current state of the organization's cybersecurity practices. Based upon this exercise, we will provide an analysis of the organization's cybersecurity strengths and weaknesses along with recommendations for how to address key risk areas. This assessment provides boards and executive management with a big-picture view enabling

Cybersecurity Services Catalog

them to prioritize actions to address the organization's key cybersecurity risks while equipping IT leadership with the detail necessary to make corrective actions.

To ensure our IT workshop addresses any necessary, relevant cybersecurity topics, we base our questions and discussion on based practices and standards for the IT security industry (i.e., ISO 27001). This service is offered in three scoping options – Limited, Partial, or Full – based upon the needs and complexity of an organization.

SECTION II – Additional Cybersecurity Services

The services described in this section are offered by Eide Bailly as stand-along services or as part of a Cybersecurity Services Bundle.

External Network Vulnerability Scan

We will perform a technical evaluation to establish a comprehensive view of an organization's network as it appears from the internet. These activities allow us to identify weaknesses within the network configuration that could allow unauthorized and/or unsuspected access to the internal network from the internet.

We will utilize a standard methodology to identify potential security weaknesses in firewalls and gateway devices. Our methodology is designed to uncover avenues through which an attacker may gain unauthorized access or cause network disruptions. Vulnerability scans utilize Eide Bailly proprietary tools, commercial products, and publicly available open source utilities.

Internal Network Vulnerability Scan

We will conduct an internal network vulnerability scan to establish a comprehensive view of an organization's internal network. We will utilize a standard methodology to identify potential security weaknesses in internal information technology resources including network devices, servers, and workstations.

Our approach is intended to provide an understanding of the overall security posture of the internal network environment. Our vulnerability scans utilize Eide Bailly proprietary tools, commercial products, and publicly available open source utilities.

Network Penetration Test

We will conduct an external network penetration test to determine an organization's exposure to an external targeted attack. All activities are conducted in a manner that simulates a malicious actor engaged in a targeted attack against the organization with the goals of: (1) Identifying if a remote attacker could penetrate network defenses and (2) determining the impact of a security breach with a focus on confidentiality of any private data and availability of the organization's information systems.

During this exercise, efforts are placed on the identification and exploitation of security weaknesses that could allow a remote attacker to gain unauthorized access to organizational data. The attacks are conducted with the level of access that a general Internet user would have. The assessment is conducted in accordance with the recommendations

Cybersecurity Services Catalog

outlined in Penetration Testing Execution Standards with all tests and actions being conducted under controlled conditions.

Sensitive Data Scan

We will conduct a scan of in-scope devices to identify where sensitive information that is vulnerable to theft and misuse is stored in the organization's end-point environment. Example of this sensitive data include credit card numbers, social security numbers, and driver's license numbers. We can also tailor the scan to identify any data types or formats that are unique to an organization.

We use the information gathered through this scan to project the potential cost of a data breach at the organization should this data be compromised. The resulting report will identify specific data sets or end-points that represent a significant financial risk to organization.

Windows Configuration Scan

We will perform a scan and security audit of all Windows server configurations in Client environment to validate adherence to current industry standards and best practices (e.g., DISA STIG, CIS and vendor recommendations). Areas of focus in this exercise include access control, system hardening, error reporting, security settings, etc.

We will utilize publicly available tools and products to identify potential security weaknesses in configuration information gathered. Organizations can use the information gathered through this scan to ensure systems are locked down to protect against a data breach at the organization should this system be compromised. The resulting report will identify specific issues and vulnerabilities as well as misconfiguration trends that represent a significant risk to organization.

Email Phishing Campaign

We will conduct exercises to determine if employees are susceptible to common email phishing scenarios. We will assess their level of awareness and comprehension of phishing attacks and compliance with company policy for handling e-mails containing links and/or attachments. This assessment will also determine their ability to recognize questionable or fraudulent messages.

To conduct these exercises, a series of e-mails will be sent to employees. These emails can simulate a variety of scenarios, including notice from a department head, invoice from a vendor, question from a recognizable business partner, etc. Tailored scenarios can be developed to create the best test for any environment. Upon completion of the campaign, we will provide a written Social Engineering Analysis Report.

Web Application Security Review

We will conduct testing of websites to identify application-level vulnerabilities that may exist due to configuration or coding errors. The objective of a web application security review is to demonstrate that exploitable application-level vulnerabilities exist, not to demonstrate that an application is free of all vulnerabilities.

27

Cybersecurity Services Catalog

To ensure the best possible results, our security consultants may require secure access to in-scope applications, including a testing user identifier and password that allows complete access to the application(s) to be tested. Because of the complete level of access required, we typically conduct our testing against a quality assurance or test system running the application(s) and connected to our testing laboratory via a secure VPN connection. Using the configuration information provided, our web application security review will mimic attackers by exploring the application and creating a list of potential application vulnerabilities, and these potential vulnerabilities are then evaluated and tested. Based on the outcome of the testing, appropriate recommendations are made to improve the security level of the application.

Forensic Incident Response Evaluation (FIRE)

The best time to prepare for a data breach is before it occurs. Our Forensic Incident Response Evaluation (FIRE) service will analyze an organization's state of preparedness to respond to a potential incident. The evaluation is conducted by an experienced member of Eide Bailly's digital forensics and incident response team who will assess not only whether the organization has the appropriate policies and procedures but also the necessary relationships (e.g., legal, law enforcement) to respond quickly when an event occurs. In addition, this evaluation will establish a relationship between the organization and Eide Bailly's incident response team that will reduce onboarding time should an incident occur.

Security Awareness Training

We will conduct on-site training to ensure that valuable, relevant and current information related to cybersecurity is presented to participating employees. This training will focus on educating leadership and staff on company policies and best practices for securing an organization's systems and data. Examples of cybersecurity topics to be presented in this training include Physical Security, Desktop Security, Wireless Network Security, Password Security, Phishing, Malware, File Sharing, and any addition topics management would like us to address. This training can include written acknowledgement by all participants that they have completed the training and will abide by the information security policies and standards prescribed by management.

SECTION III – Cybersecurity Advisory Services

The services described in this section are offered by Eide Bailly as stand-alone services or as part of a Cybersecurity Services Bundle.

Cybersecurity Consulting

We will provide a cybersecurity professional to assist in addressing an organization's cybersecurity needs. These consultants have the depth of knowledge and experience necessary to provide tailored and meaningful advice and services. Examples of activities these professionals can lead or assist with include the following: facilitating a risk management program, establishing a steering committee, writing policies and procedures, providing recommendations for possible cybersecurity tools and solutions, or leading tabletop exercises.

STAFF REPORT

Report To: Audit Committee   Meeting Date: October 23, 2018

Staff Contact: Sheri Russell, Chief Financial Officer & Dan Carter, Partner, Eide Bailly, LLP

Agenda Title: For Possible Action: Presentation by Eide Bailly on the Risk Assessment for the Audit Committee's consideration, discussion, and possible recommendation on future procedures. (Sheri Russell, srussell@carson.org)

Staff Summary: The Audit Committee approved the risk assessment procedures at their July 30, 2018 meeting. Eide Bailly, LLP will present their recommendations to the Audit Committee for discussion and possible recommendations on future procedures.

Agenda Action: Formal Action/Motion   Time Requested: 15 minutes

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Proposed Motion
I move to accept the risk assessment as presented and move forward with procedures as discussed on the record.

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis

Applicable Statute, Code, Policy, Rule or Regulation

Financial Information
Is there a fiscal impact? ☐ Yes   ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes   ☐ No

Explanation of Fiscal Impact:

Alternatives
N/A

Board Action Taken:

Motion: _____   1) _____   Aye/Nay
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  (Vote Recorded By)

30

Department	Division	1	weight 6	2	weight 13	3	weight 11	4	weight 7	5	weight 9	6	weight 8	7	weight 6	8	weight 8	9	weight 14	10	weight 18	Total
Assessor		9	54	9	117	9	99	9	63	9	81	3	24	9	54	3	24	0	0	3	54	633
City Manager's Office	Purchasing	9	54	5	65	9	99	7	49	0	0	9	72	9	54	3	24	0	0	0	0	468
City Manager's Office	Public Guardian	9	54	7	91	0	0	9	63	5	45	7	56	7	42	3	24	0	0	0	0	422
Clerk-Recorder	Recorders Office, Public Meetings & Public Records Division, Elections Department, Marriage Department	9	54	3	39	7	77	5	35	5	45	9	72	5	30	3	24	5	70	5	90	592
Community Development		9	54	7	91	9	99	7	49	5	45	0	0	5	30	5	40	5	70	5	90	625
Community Development	Development Engineering	9	54	9	117	9	99	9	63	5	45	0	0	5	30	3	24	0	0	0	0	481
Community Development	Building & Safety	9	54	7	91	9	99	7	49	5	45	0	0	5	30	3	24	3	42	3	54	539
Community Development	Planning	9	54	7	91	9	99	7	49	3	27	0	0	5	30	3	24	0	0	3	54	474
Community Development	Redevelopment	5	30	5	65	3	33	5	35	3	27	7	56	5	30	3	24	5	70	5	90	506
Community Development	Business License	9	54	7	91	9	99	5	35	5	45	5	40	5	30	3	24	5	70	0	0	541
Community Development	Code Enforcement	9	54	7	91	7	77	9	63	3	27	0	0	5	30	3	24	0	0	0	0	409
Cooperative Extension		9	54	5	65	5	55	9	63	3	27	0	0	3	18	3	24	0	0	0	0	343
Courts - Judicial & Justice/Municipal	Court Fines & Fees, Juvenile Court, Justice Court, Alternative Sentencing	9	54	7	91	5	55	9	63	7	63	7	56	9	54	7	56	5	70	5	90	722
Culture & Recreation	Parks	9	54	5	65	7	77	7	49	5	45	3	24	5	30	7	56	0	0	5	90	543
Culture & Recreation	Park Maintenance	9	54	5	65	7	77	7	49	3	27	3	24	5	30	5	40	5	70	7	126	618
Culture & Recreation	Recreation	9	54	5	65	7	77	9	63	5	45	0	0	5	30	7	56	5	70	7	126	645
Library		9	54	5	65	5	55	9	63	7	63	0	0	5	30	5	40	0	0	5	90	510
District Attorney		9	54	9	117	9	99	9	63	3	27	7	56	3	18	5	40	0	0	5	90	623
Finance		3	18	7	91	9	99	9	63	3	27	9	72	9	54	3	24	0	0	3	54	557
Finance	Risk Management	7	42	5	65	9	99	7	49	0	0	9	72	9	54	3	24	0	0	5	90	549
Health & Human Services	Animal Services, Environmental Health, Human Services, Housing Programs, Workforce Program	9	54	7	91	7	77	9	63	3	27	0	0	9	54	7	56	7	98	7	126	711
Human Resources		3	18	9	117	9	99	3	21	0	0	9	72	3	18	3	24	0	0	9	162	579
Information Technology		3	18	9	117	9	99	9	63	3	27	3	24	3	18	5	40	0	0	5	90	545
Juvenile Services	Juvenile Probation, Juvenile Detention	7	42	5	65	7	77	7	49	3	27	3	24	5	30	7	56	0	0	5	90	509
Public Safety	Sheriff's Office - Undersheriff, Administration, Business Office, Civil & Records, Communications Dispatch / 911, Detention, Investigations, Patrol	9	54	7	91	5	55	9	63	5	45	0	0	7	42	9	72	0	0	9	162	644
Public Safety	Fire Department - Administration, Operations, Prevention, Emergency Management, Emergency Medical, Training	9	54	9	117	9	99	9	63	3	27	3	24	5	30	7	56	5	70	9	162	770
Public Works		9	54	9	117	5	55	9	63	3	27	5	40	9	54	9	72	9	126	9	162	846
Public Works	Engineering	9	54	7	91	9	99	7	49	0	0	0	0	7	42	7	56	0	0	5	90	532
Public Works	Sanitation	9	54	7	91	9	99	9	63	3	27	3	24	9	54	3	24	7	98	5	90	688
Public Works	Transportation	7	42	7	91	9	99	7	49	3	27	5	40	7	42	3	24	7	98	7	126	700
Public Works	Utility Billing	9	54	7	91	7	77	7	49	0	0	7	56	5	30	3	24	0	0	0	0	426
Senior Center		9	54	5	65	9	99	9	63	0	0	0	0	9	54	3	24	3	42	3	54	505
Treasurer		9	54	3	39	9	99	3	21	9	81	9	72	3	18	3	24	0	0	3	54	513
	Fleet Maintenance																	5				5