

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

Day: Friday
Date: June 16, 2023
Time: Beginning at 1:30 pm
Location: Community Center, Robert 'Bob' Crowell Board Room
851 East William Street
Carson City, Nevada

AGENDA

NOTICE TO PUBLIC:

Members of the public who wish only to view the meeting but do NOT plan to make public comment may watch the livestream of the Audit Committee meeting at www.carson.org/granicus and by clicking on “In progress” next to the meeting date, or by tuning in to cable channel 191. Livestream of the meeting is provided solely as a courtesy and convenience to the public. Carson City does not give any assurance or guarantee that the livestream or cable channel access will be reliable. Although all reasonable efforts will be made to provide livestream, unanticipated technical difficulties beyond the control of City staff may delay, interrupt, or render unavailable continuous livestream capability.

The public may provide public comment in advance of a meeting by written submission to the following email address: publiccomment@carson.org. For inclusion or reference in the minutes of the meeting, your public comment must include your full name and be submitted via email by not later than 3:00 p.m. the day before the meeting. Public comment during a meeting is limited to three minutes for each speaker.

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 this public body.

4. FOR POSSIBLE ACTION: APPROVAL OF MINUTES -

4.A. [April 25, 2023](#)

5. MEETING ITEMS

- 5.A. For Possible Action – Discussion and possible action regarding the election of a Chairperson and Vice-Chairperson for the Audit Committee.

Staff Summary: According to City policy, except as otherwise provided by law, ordinance or resolution, there shall be an annual election of a chairperson and vice-chairperson held by all boards, committees, and commissions created by the Board of Supervisors. Stephen Ferguson and Ernie Mayhorn were the Audit Committee's Chairperson and Vice-Chairperson, respectively, until December 31, 2022, when both members' terms expired, and they did not seek reappointment. Any member of the Audit Committee may hold these positions. Terms of the newly elected Chairperson and Vice-Chairperson, if applicable, will commence immediately.

- 5.B. 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 providing a recommendation to the Board of Supervisors to close completed findings and/or recommendations. (Sheri Russell-Benabou, SRussell@carson.org)

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

SR - Internal Audit Findings Tracking Report.docx
Audit Findings Summary 5-30-2023.pdf

- 5.C. For Possible Action: Discussion and possible action regarding the internal audit work program for Fiscal Year (“FY”) 2024. (Sheri Russell-Benabou, SRussell@Carson.org)

Staff Summary: Carson City Internal Auditor Eide Bailly, LLP provided a risk assessment and recommendations for future internal audits at the April 25, 2023, Audit Committee meeting, for the period ending June 30, 2024. During that discussion, the Audit Committee was able to provide input and guidance on the FY 2024 projects recommended to be performed. The attached FY 2024 internal audit work program was developed based on that discussion.

SR - FY 24 Internal Audit Program.docx
Final Carson City_RA_IA topics_6.6.23.pdf

- 5.D. For Possible Action: Discussion and possible action regarding the Carson City Clerk-Recorder's Office Information Technology Security Assessment Audit Program agreed upon procedures suggested by the Carson City Internal Auditor Eide Bailly, LLP for the Fiscal Year ("FY") 2024 Audit Work Program. (Sheri Russell-Benabou, SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP will be discussing and taking direction from the Audit Committee regarding the Carson City Clerk-Recorder's Office Information Technology Security Assessment Audit Program agreed upon procedures to be performed. Staff and Eide Bailly will bring the remaining agreed upon procedures for the items selected for the FY 2024 Audit Work Program to the next Audit Committee meeting.

SR - Agreed Upon Procedures - Elections FY24.docx

IT Security Assessment_Clerk_Recorder_Internal Audit Program.pdf

- 5.E. For Discussion Only: Discussion regarding Fiscal Year (“FY”) 2023 audit work program update and Hotline activity. (Sheri Russell-Benabou, SRussell@Carson.org)

Staff Summary: Representatives from Eide Bailey, LLP will be discussing the progress of the FY 2023 audit work program as well as any items received through the Fraud, Waste & Abuse Hotline.

SR - Internal Auditor work program update.docx

- 5.F. For Discussion Only: Discussion regarding dates for the next meeting of the Audit Committee.

6. 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.

7. FOR POSSIBLE ACTION: TO ADJOURN

**PUBLIC COMMENT LIMITATIONS - The Audit Committee as called to order, will provide at least two public comment periods in compliance with the minimum requirements of the Open Meeting Law prior to adjournment. 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. Public comment will be limited to three minutes per speaker to facilitate the efficient conduct of a meeting and to provide reasonable opportunity for comment from all members of the public who wish to speak. Testimony from a person who is directly involved with an item, such as City staff, an applicant or a party to an administrative hearing or appeal, is not considered public comment and is not subject to the three-minute time limitation.

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 agenda 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 Finance Department in writing at 201 North Carson Street Ste 3, Carson City, NV, 89701, or by calling (775) 887-2133 at least 24 hours in advance.

To request a copy of the supporting materials for this meeting contact Eva Simmons at esimmons@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.

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www.carson.org

notice.nv.gov