

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

Day: Tuesday
Date: September 19, 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. [June 16, 2023](#)

5. MEETING ITEMS

- 5.A. For Possible Action: Discussion and possible action regarding the Review of the Carson City Clerk's Office Internal Audit, findings and recommendations. (Sheri Russell-Benabou, srussell@carson.org)

Staff Summary: The Review of the Carson City Clerk's Office Internal Audit was approved to be performed by the Carson City Internal Auditor, Eide Bailly, LLP, for the Fiscal Year 2024 Audit Work Program. The project was completed, and the briefing will address internal audit findings, recommendations, and staff response(s).

2023 Carson City Clerks Office_IT Report_Final 09082023.pdf

- 5.B. For Possible Action: Discussion and possible action regarding the Review of the Carson City Grants Compliance Internal Audit findings and recommendations. (Sheri Russell-Benabou, srussell@carson.org)

Staff Summary: The Review of the Carson City Grants Compliance Internal Audit was approved to be performed by the Carson City Internal Auditor, Eide Bailly, LLP, for the Fiscal Year 2023 Audit Work Program. The project was completed, and the briefing will address internal audit findings, recommendations, and staff response(s).

Grants Compliance Internal Audit Report 2023 - Final.pdf

- 5.C. 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.

Audit Findings Summary 9-8-2023.pdf

- 5.D. For Possible Action: Discussion and possible action regarding the Cash Handling Internal Audit Program and the Accounts Payable and Procurement Card Internal Audit Program 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 list of agreed upon procedures to be performed, which make up the Cash Handling Internal Audit Program and the Accounts Payable and Procurement Card Internal Audit Program.

Carson City Audit Program - Cash Handling_FY23.24.doc

- 5.E. For Discussion Only: Discussion regarding Fiscal Year (“FY”) 2023 and 2024 audit work programs update and Hotline activity. (Sheri Russell-Benabou, SRussell@Carson.org)

Staff Summary: Representatives from Eide Bailey, LLP will be discussing the completion of the FY 2023 audit work program, and progress on the FY 2024 audit work program as well as any items received through the Fraud, Waste & Abuse Hotline.

- 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 Kacie Huskey at khuskey@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