Jen# 32

## City of Carson City Agenda Report

Date Submitted: October 6, 2009	Agenda Date Requested: October 15, 2009 Time Requested: 1 hr. 15 minutes
To: Mayor and Supervisors	•
From: Larry Werner, City Manager	
Subject Title: Action to appoint 3 members atterm December 2009 and two for partial terms of	
<b>Staff Summary:</b> Per Carson City Municipal Co 125, adopted on Oct. 1, 2009 "The Carson City members; 1 member from the Board of Supervi There are 5 applicants for the 3 openings.	ode Chapter 2.14 Section 2.14.030 and Bill No. Audit Committee shall be comprised of 5 sors and 4 members from the public-at-large.
Type of Action Requested: (check on () Resolution ((X) Formal Action/Motion ()	e)) Ordinance) Other (Specify)
Does This Action Require A Business Impac	t Statement: () Yes (X) No
Recommended Board Action: I move to appoending December 2009 and ending December 2010 to the Audit Committee	int to serve a partial term and to serve partial terms
Explanation for Recommended Board Action amending CCMC Chapter 2.14, Section 2.14.03 positions be appointed/reappointed.  There are 5 applicants;	
Robert Alexander Yerania (Yette) Martell-DeLuca John McKenna Richard Moore William Prowse	
Applicable Statute, Code, Policy, Rule or Re 2.14.030., Bill No. 125.	gulation: C.C.M.C., Chapter 2.14, Section
Fiscal Impact: None	
Explanation of Impact:	
Funding Source:	

Alternatives:			
<b>Supporting Material:</b> Applications, membersh Chapter 2.14, Section 2.14.030 and Bill No. 12		recruitment announcen	nent, CCM
Prepared By: Rose Gardner, Management Ass	sistant		
Reviewed By: (City Manager)  (City Manager)  (District Attorney)	fw	Date: 10-6-09	
Board Action Taken:			
Motion:	1) 2)		Aye/Nay

(Vote Recorded By)

PAGE 02/03

# Carson City Application for Appointive/Volunteer Position

le of Board or Commission: Audit C	ommittee			
le of Position: Citizen at Large/Aud	it Committee N	/lember		
ame: Martell-De Luca	Yerania (			Middle Initial
Address: 1015 Baily Court Street		son City	Nevada State	89703 Zip
Occupation/Business: Internal Audit N	/lanager	II. ( pp. mineritarium ) pub ș	,	401 mm
Telephone: Work- (775) 886-1323	Home- (775	884-2417	Cell-	(775) 220-2064
E-mail- tydeluca99@sbcglobal.net		and the second s		
How long have you lived in Carson City: 17	yrs Are y	ou an <u>active</u> Car	son City Regi	istered Voter: YES*

Note: only complete if a degree is required for this position

College, professional, vecational or other achools attended

University of Phoenix Master in Business Administration May 2007

Troy State University BS - Resource Management December 2000

List any professional license(s) and or certification(s):

License/Certification License/Certification #

1. Briefly describe the qualifications you possess which you feel would be an asset to this board/commission/committee.

My experience in the public and private sector coupled with my education can benefit the citizens of Carson City through my service on the audit committee. My practical experience as an Internal Audit Manager, past State of Nevada Examiner for financial institutions and military service in the United State Air Force provide a solid knowledge base for this position.

- 2. List the community organizations in which you have participated and describe participation.
- Carson City Young Business Professionals active participant in various events
- Northern Nevada Chapter of the Institute of Internal Audit-member and VP of Programs
- Northern Nevada Credit Union League- committee member for the Annual Dollar Auction benefiting the Children's Miracle Network
- I also volunteer for various annual events, such as American Cancer Society and CHS Senior Projects.

Viember of the Institute of Internal Association of Credit Union Internal Association of Certified Fraud Exa	21 X 20-21-1-1	
De los enticipate any potential	conflicts of interest? No If yes, please	xplain.
eges of the same o		
	TAQ: I	<del></del>
dusiness in Carson City Service A	lea.	
enoth of time in Business:	and the state of t	
enoth of time in Business:	ersonal/Professional References:	Telephone#
ength of time in Business: Po	ersonal/Professional References:	Telephone #
ength of time in Business: Power	ersonal/Professional References: Address Steele Certified Public Accountants	(775) 882-7198
Business in Carson City Service A  Length of time in Business:  Polyname  Jon Steele  Steve Watson	ersonal/Professional References:	

I have sufficient time to devote to this community and plan to attend the required meetings if I am appointed to fill this or a future vacancy. I understand that if I am appointed to a Board/Commission or Committee where a disclosure of Assets Statement is required by State Law or Council Policy I shall do so, and that I may not assume office until 10 days after statement is filed. I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

7/14/09 Date

You may attach more information.

All applications are public information.

Applications not acted upon will expire after two years from date submitted unless renewed by applicant.

Mail directly to Carson City Executive Offices 201 N. Carson Street #2, Carson City NV 89701 (775)887-2100 Fax(775)887-2286

Detach Here

NAME OF PERSON RETAINING THIS **APPLICATION** 

AGENCY STAMP OR NAME OF AGENT, ELECTION OFFICIAL, OR PERSON RETAINING APPLICATION

PRINT NAME OF PERSON RETAINING FORM

↑ Detach Here ↑

**ELECTION OFFICIAL OR AGENCY** 

887-2084 CarChell 7/22/09

↑ Detach Here ↑

**VOTER APPLICATION RECEIPT** 

(Please Retain Receipt)

If you do not receive a Nevada Voter Registration Card in the mail within 10 days, please call or visit your County Election Department.

CATION NO. ER03786

APPLICATION NO.

(Revised 5-07)

Posident

F

# 17 07 @sson City Application for Appointive/Volunteer Position

Please print or type

Title of Board or Commission: Carson City Audit Committee

Title of Position: Citizen at Large

Name: McKenna John

Last First Middle Initial

Address: 4 Charleston Ct Carson City NV 89701-7676
Street City State Zip

Occupation/Business: Certified Public Accountant

Telephone: Work- 775.883.2908 Home- 775.883.2908 Cell- 775.450.2260

E-mail- John@mckennacpa.com

How long have you lived in Carson City: 22+ years Are you an active Carson City Registered Voter: Yes

Note: only complete if a degree is required for this position

College, professional, vocational Major Subject Degree Conferred or other schools attended

List any professional license(s) and or certification(s):

License/Certification License/Certification #

Certified Public Accountant 2331R Nevada

1. Briefly describe the qualifications you possess which you feel would be an asset to this board/commission/committee.

I have a proven track record of translating the arcane language of business, finances and Government into understandable action based concepts that the ordinary citizen can understand. My philosophy is that there must be an understanding of the underlying facts, concepts and law before recommendations can be made. Extensive experience in financial matters. Collaborative, results oriented outlook.

2. List the community organizations in which you have participated and describe participation.

Carson City School Board 16 years as an elected trustee. CC Parks and Recreation Commissioner 12+ years. Carson City Rotary 17 years. Carson City Area Chamber of Commerce - Past President. CC Debt Management Committee - 5 to 7 years member. Various other short term committees such as the committee to replace the City Manager when John left.

CABLE COMMISSION - 8 YEARS + -

3.	List your atti	liation with	professional	or technical	societies.	(if required for the Po	sition)
N	evada Society	of CPA's					

4. Do you anticipate any potential conflicts of interest? no If yes, please explain.

Business in Carson City Service Area: Yes

Length of time in Business: 22 + years

Personal/Professional References:

Name

Address

Telephone #

Richard Stokes, Superintendent

1402 W. King St.

775.283.2100

Roger Moellendorf

CC Parks & Rec Director

Alan Glover

CC Clerk Recorder

I have sufficient time to devote to this community and plan to attend the required meetings if I am appointed to fill this or a future vacancy. I understand that if I am appointed to a Board/Commission or Committee where a disclosure of Assets Statement is required by State Law or Council Policy I shall do so, and that I may not assume office until 10 days after statement is filed. I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

Signature of Applicant

07 07 2009 Date

You may attach more information.

All applications are public information.

Applications not acted upon will expire after two years from date submitted unless renewed by applicant.

Mail directly to Carson City Executive Offices 201 N. Carson Street #2, Carson City NV 89701 (775)887-2100 Fax(775)887-2286 Amail

New Off. Resident

Voter

Carson City Application for Appointive/Volunteer Position

JUL 02 2009

Please print or type		
Title of Board or Commission:	Carson City Audit Committe	
Title of Position: Citizen at La	rge	
Name: Alexander	Robert First	C. Middle Initial
	in St., Carson Gity, NV 8970	State Zip
Occupation/Business: Retired		
Telephone: Work-	Home- 775-841-298	)1 Cell- 775-741-5229
E-mail- oswald06@sbcglobal.	net	
How long have you lived in Carson (	City: 8 1/2 yrs Are you an active C	arson City Registered Voter: Yes
Note: only complete if a degree is t		D C
College, professional, vocational or other schools attended	Major Subject	Degree Conferred
		And the second s
and a seminary of the contract	and the control of th	ing and the second control of the second con
List any professional license(s) ar	d or certification(s):	
License/Certification	License/Certification #	
Parameter can be a secured to the control of the co	The second secon	
1. Briefly describe the qualificate board/commission/committee.	tions you possess which you fee	l would be an asset to this
Graduate Level cost accounting. I retired from Deputy Manager of the Navy SEAL's Program development. Since retiring here in Carson C	n the Navy as a Captain. During my career I n Office. I have managed multiple high-rise o ity I have been actively involved in local sch e overseeing the 2006 Bond and its construc	I have studied accounting including a course in held many managements billets including the office buildings and have worked in real estate ool issues including serving on the Bond 2006 stion projects. I was recently appointed my Mayor
2. List the community organizati	ons in which you have participa	ted and describe participation.
Carson City Navy League – E Committee Carson City Men's Luncheon See Number 1., above, for ac	Club – Member	nd member of the Audit
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	J	

None at the current time.		The second secon
4. Do you anticipate any pot	ential conflicts of interest? No If yes, p	lease explain.
Business in Carson City Service	ce Area: Retired to the Community	
Length of time in Business:	/a 	
	Personal/Professional References:	
Name	Address	Telephone #
Bruce Kittnes	4401 Levi Gulch Carson City, NV 89703	(775) 841-7274
	3788 Meadow Wood Road	(775) 883-7134
Richard Schneider	Carson City, NV 89703	
Richard Schneider Tom Keeton	2113 St. George Way Carson City, NV 89703	(775) 841-3991

statements given by me on this form are truthful and complete to the best of my knowledge.

Signature of Applicant

2 July 2009 Date

You may attach more information.

All applications are public information.

Applications not acted upon will expire after two years from date submitted unless renewed by applicant.

Mail directly to Carson City Executive Offices 201 N. Carson Street #2, Carson City NV 89701 (775)887-2100 Fax(775)887-2286

Resident

## Carson City Application for Appointive/Volunteer Position

JUL 1 0 2009 Please print or type Title of Board or Commission: Avair committee AUDIT COMMITTEE Title of Position: Name: Moor Richard Middle Initial First Last Address: 2538 89703 State Occupation/Business: Hospital Administratore - District Hespines Home- 775-841-5458 Cell-Telephone: Work- Retired E-mail- MOORE barbdiet @ yahoo, Low How long have you lived in Carson City: 10 700 Are you an active Carson City Registered Voter: Note: only complete if a degree is required for this position Degree Conferred College, professional, vocational Major Subject or other schools attended . کہ∄ FINANCE ULLA Hospital & Health Admine MA. Upiversity of Iowa List any professional license(s) and or certification(s): License/Certification # License/Certification Bound of Nursins Home 365 MONTRUR 4 OresON administrators 1. Briefly describe the qualifications you possess which you feel would be an asset to this board/commission/committee. Overall manesement responsibilities for District, private acure general hospitals, Long-reval acure psychiatric UTE & 472 beds SKILLER I LUMBER TENM come Fech LITY. ALL facilities were JEAH acc Rehabilitation facility, Coordinated budget process INCLUAINS PRINCIPLES WHICH DENT. Itends operated under 2. List the community organizations in which you have participated and describe participation. Leisure Hour - statest Now-profit organization in and Acquired spenteers on formulas Directors Nevada State Republican abocal charter in C.C. ecute in New York city collect of Hospitic Haministratoes INC. Thesis NETTORL BOX Board Awareness Member - Canson - Tahoe Regional medicie center Service schuls - past President Kiwawis & Grows chief to call & provotence

3. List your affiliation with profession	onal or technical societies. (if required fo	r the Position)
American college of	HUSDITTE Administra	rocs - fellow.
Americal college of	F HEREM CALL EXECUTIVE	is - Fellows 415
oreson Associati	of Hospital at Hear	in systeme - Board
Board of Nursi	mis Home Adminish	nators - Liceuse
4. Do you anticipate any potential c	onflicts of interest? NO If yes n	lease explain
Business in Carson City Service Area	· Retired	
Dustries in Carson City Service 1 acc	• [	
Length of time in Business:		
- V		· · · · · · · · · · · · · · · ·
	onal/Professional References:	
Name	Address	Telephone #
Dave Davier Assessor	201 N. Carson soite	The same of the same of the same of the same and the same of the s
AL Kramer Freasures	Zoi N. Carson	887-2105
Ed Epperson CEO & President	Carson Takoc Regional 1600 medical parking	445-8000
	carson City, NV 897027	2168
I have sufficient time to devote to this	community and plan to attend the r	equired meetings if I am
appointed to fill this or a future vacan		
or Committee where a disclosure of A		
shall do so, and that I may not assume		
that all statements given by me on this	s form are truthful and complete to t	he best of my knowledge.
,		
Rue T. mo	71	9/09
Signature of Applicant		Date

You may attach more information.

All applications are public information.

Applications not acted upon will expire after two years from date submitted unless renewed by applicant.

Mail directly to Carson City Executive Offices 201 N. Carson Street #2, Carson City NV 89701 (775)887-2100 Fax(775)887-2286 Please print or type

# Carson City Application for Appointive/Volunteer Position

	-11
Title of Board or Commission: Carson City Andit Commi	Tee
Title of Position: Member - Citizen at Large	
Name: PROWSE WILLIAM Last First	Middle Initial
Address: 3279 Upland C+ Carson City Street City	<b>N</b> √ 89703 State Zip
Occupation/Business: Investigator, Nevada Attorney	General
Telephone: Work- 684-1168 Home- 883-0902	Cell-
E-mail- willpro 2001@ yakoo. com	
How long have you lived in Carson City: 5y / Dmo Are you an active Carson	City Registered Voter: 9es
Note: only complete if a degree is required for this position	
College, professional, vocational Major Subject or other schools attended	Degree Conferred
EckerdCollege Economics	BA.
Univ. of Texas Austin Management Accting	MBA
0	
List any professional license(s) and or certification(s):	
Certification License/Certification #  Certified Public Accountant 4716 R. (	1. ( 0 )
<i>h</i>	Vevada)
Certified Internal Auditor 10880	ha taa balaa dha dha dha ga ga ga Taga Taga ga ga gagaagay ga a gagagay ya may da mamanada ba 20-10 1871 , 2821 kili shika a da wa ka
1. Briefly describe the qualifications you possess which you feel wo board/commission/committee.	
Extensive exponence in audition operations of local	governments including
Some tederal grants + knowledge of + ability to evaluate	(Nevada anditor:
Extensive experience in auditina operations of loral some federal grants + knowledge of + ability to evaluate 30 years retired federal auditor, 2/2 yrs as State y 3 years as investigator, Bureau of Consumer Protection	, Attorney General's Office
2. List the community organizations in which you have participated	and describe participation.
Financial member of the Archdiocete of Guan School financial addice / analysis / policy input to 15,8 Member - Guan Board of Recountancy - Licenseng & Finance member Gram Hrinials in Need (local 5	1 12 0 10 1
Northern Nevada Charter - Assoc. of God't Accountants	fs /

3. List your affiliation with profession	onal or technical societies. (if required for the Po	sition)	
Member American Enste	Lide of CPAs		
Member American Enstitute of CPAs. Member - Institute of Internal Auditors Member - Association of Certified Fraud Examiners Member - Association of Government Accountants			
Member - Association of a	er dified France Examinets		
Menter - Association of G	sovetnment Accountants		
4. Do you anticipate any potential of	conflicts of interest? No If yes, please	explain.	<del>Territolista</del> esta esta esta esta esta esta esta esta
Business in Carson City Service Area	: Deceptive Trade Investi	gations	
Length of time in Business: 3		7	
		!	
	onal/Professional References:		
Name	Address	Telephone #	
Erika Graul	3833 Timberline Dr. CC	883-4178	nome
Jack Reinhardt	3201 Upland Ct., Carson	882-4678	hone
Lucille Hill	1700 KARINDR., CARSON	684-1181	work
I have sufficient time to devote to this	s community and plan to attend the requir	ad meetings if I om	

I have sufficient time to devote to this community and plan to attend the required meetings if I am appointed to fill this or a future vacancy. I understand that if I am appointed to a Board/Commission or Committee where a disclosure of Assets Statement is required by State Law or Council Policy I shall do so, and that I may not assume office until 10 days after statement is filed. I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

Signature of Applicant

Date

You may attach more information.

All applications are public information.

Applications not acted upon will expire after two years from date submitted unless renewed by applicant.

Mail directly to Carson City Executive Offices 201 N. Carson Street #2, Carson City NV 89701 (775)887-2100 Fax(775)887-2286

**UPDATED: 03/17/08** 

#### **AUDIT COMMITTEE MEBERSHIP**

<u>MEMBER</u>	<b>APPOINTMENT</b>	TERM EXPIRES
Board of Supervisors Pete Livermore 887-2100	Initial Term 3/08	12/2009
Richard Staub 882-6888	Initial Term 3/08	12/2008
Citizens at Large Kenneth Brown 916 Jackson Way Carson City NV 89701 888-2008 (w) 883-8997 (h) kenbrown@gbis.com	Initial Term 3/08	12/2009
Joe Eiben 1342 Goshute Carson City NV 89701 882-6547(h) 225-9843(c) jpeiben@rocketmailcom	Initial Term 3/08	12/2008

#### **Director of Finance**

Nick Providenti 887-2133

**AUTHORITY:** C.C.M.C, Chapter 2.14.010 Provides for creation and organization of a five member Audit Committee. Staggered two-year terms are served by two members of the Board of Supervisors (BOS), the Director of Finance and two representatives of the city at large. One BOS representative and one at large representative will serve to December 31 of an even-numbered year, and the second BOS representative and one at large representatives will serve to December 31 of an odd-numbered year.

MEETINGS: Monthly meetings on the 2<sup>nd</sup> Tuesday of the month for the first 6 months, quarterly thereafter in the Capitol Conference Room at City Hall

<u>PURPOSE</u>: The role of the Carson City Audit Committee is to maintain oversight of the auditing function, both internal and external resulting in increased integrity and efficiency of the audit processes for the City and the City's system of internal controls and financial reporting.

#### **TYPICAL DUTIES**

Review and make recommendations to the Board of Supervisors regarding the annual financial audit, performance, compliance and efficiency audits, including specific issues of concern providing a higher level of accountability over the use of public funds. As appropriate, background documents related to specific audit issues will be sent to the Committee during the course of each year.

The Carson City Audit Committee will:

- Provide input into the annual risk assessment plan developed by the City Auditor to identify areas of risk or exposure facing the city's organization; review and assess the steps necessary to minimize such risks in the future and improve operating efficiencies.
- Identify with key Directors significant risks or exposures facing their organizations/operations to develop a "Risk Plan" and "Audit Work plan" to prioritize the City Auditor's work load and assess the need for professional services.
- Annually review the audit scope and work plan of the City Auditor in conjunction with the external auditors plan to address the coordination of audit efforts to ensure the completeness of coverage, reduction of redundant efforts and effective use of audit resources.
- Discuss the fiscal health of the City in relation to the adopted budget with the City Manager and the Director of Finance.
- Consider matters related to the systems of internal controls, including overseeing compliance by management with applicable policies and procedures.
- Review and make recommendations to the Board of Supervisors regarding audit findings including the status and implementation of recommendations for both internal and external audits.
- Review and make recommendations to the Board of Supervisors pertaining to the Internal Audit Budget for operating expenses and capital expenditures.
- Oversee the appointment of the Independent Auditors to be engaged by the Board of Supervisors for external reporting and recommend to the Board of Supervisors the related audit fees.
- Recommend to the Board of Supervisors to engage outside Professional Services when deemed appropriate for audit issues
- Review the Internal Audit Charter and make recommendations to the Board of Supervisors when changes are deemed necessary.
- Review and make recommendations to the Board of Supervisors for special requests for audit projects and have the authority to perform other duties as may be delegated to it by the Board of Supervisors.
- Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards require an independent auditor to evaluate the City's internal controls in connection with determining the extent of their audit procedures. The external auditors are required to alert the Carson City Audit Committee and the governing body regarding material matters. The Carson City Audit Committee will:
  - Review and make recommendations to the Board of Supervisors pertaining to the external auditors annual audit plan and inquire into external audit matters as deemed appropriate.
  - Oversee the appointment of the independent auditors to be engaged by the Board of Supervisors for external reporting and establish the related audit fees; review and evaluate the performance of the independent auditors and establish a regular schedule for periodically re-bidding the annual audit.
  - Review and make recommendations to the Board of Supervisors regarding all significant written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.

Coordinators: Sue Johnson, City Auditor

Attorney Assignment: Melanie Bruketta

**District Attorney's Office** 

887-2070



# CARSON CITY AUDIT COMMITTEE

The Carson City Board of Supervisors is seeking applications from individuals who may be interested in serving on the Audit Committee in the following category:

#### Citizen at Large

"Citizens at Large" are required to be from the private sector with no less than five years (5) of experience in financial services, public accounting, governmental auditing, and are current with public laws and regulations governing the Audit Committee for Carson City.

The applicants (depending on the category or if in business for themselves), may need a license to do business in Carson City. This Committee provides advice on matters involving the internal and external audit function of Carson City.

Applicants should be aware this Committee requires a minimum commitment of up to three hours a month. All members serve without compensation. **There is one vacancy for a term that will expire in December 2010.** The Board of Supervisors will interview and appoint a qualified person to the Audit Committee. Members must be residents and registered voters of Carson City.

Volunteer applications may be obtained from and returned to the Carson City Executive Offices. Applications will be accepted until July 20, 2009.

Let it be known all applications submitted to this office will be considered public information.

Thank you for your interest in helping Carson City.

CARSON CITY EXECUTIVE OFFICES
201 N. Carson Street #2
Carson City, Nevada 89701
(775)887-2100 FAX(775)887-2286
E-Mail Rgardner@ci.carson-city.nv.us
Web Page http://www.carson-city.nv.us
AN EQUAL OPPORTUNITY EMPLOYER

BILL NO. 109

#### ORDINANCE NO. 2008-10

AN ORDINANCE DELETING CARSON CITY MUNICIPAL CODE CHAPTER 2.14 BOARD OF HEALTH, AND ADDING CHAPTER 2.14 COMMITTEE, CARSON CITY AUDIT **SECTION** 2.14.010 INTRODUCTION SETTING OUT THE REASONS FOR CREATION OF THE CARSON CITY AUDIT COMMITTEE, ADDING SECTION 2.14.020 PURPOSE OF THE CARSON CITY AUDIT COMMITTEE ESTABLISHING THE ROLE OF THE CARSON CITY AUDIT COMMITTEE, ADDING SECTION 2.14.030 COMPOSITION OF THE CARSON CITY AUDIT COMMITTEE ESTABLISHING THE MEMBERSHIP OF THE CARSON CITY AUDIT COMMITTEE, ADDING SECTION 2.14.040 RESPONSIBLITIES OF THE CARSON CITY COMMITTEE SETTING **FORTH** THE DUTIES RESPONSIBLITIES OF THE CARSON CITY AUDIT COMMITTEE. ADDING SECTION 2.14.050 MEETINGS SETTING THE MEETING TIMES FOR THE CARSON CITY AUDIT COMMITTEE, ADDING SECTION 2.14.060 ORGANIZATIONAL CHART CREATING THE ORGANIZATIONAL CHART OF THE CARSON CITY AUDIT COMMITTEE AND OTHER MATTERS PROPERLY RELATED THERETO.

The Board of Supervisors of Carson City do ordain:

#### **SECTION I:**

Chapter 2.14 of the Carson City Municipal Code is hereby deleted as follows:

#### [Chapter 2.14 BOARD OF HEALTH

- 2.14.010 Creation.
- 2.14.020 Powers and duties.
- 2.14.030 City health officer duties.
- 2.14.010 Creation.

There is hereby created pursuant to Chapter 439 of the Nevada Revised Statutes a board of health, to be known as the Carson City board of health.

2.14.020 Powers and duties.

The Carson City board of health shall operate in the manner and have the powers and duties prescribed by Chapter 439 of the Nevada Revised Statutes.

#### 2.14.030 City health officer duties.

- 1. The city health officer shall:
- a. Enforce all laws and regulations pertaining to the public health.
- b. Investigate causes of disease, epidemics, source of mortality, nuisances affecting the public health, and all other matters related to the health and life of the people, and to this end he may enter upon and inspect any public or private property in the state.
- c. Direct the work of subordinates and may authorize them to act in his place and stead.
- d. Perform such other duties as the board may, from time to time, prescribe. (Ord. 1997-53 § 2, 1997). ]

#### SECTION II:

Chapter 2.14 of the Carson City Municipal Code is hereby added as follows:

#### **CHAPTER 2.14 CARSON CITY AUDIT COMMITTEE**

<u>2.14.010</u>	Introduction
<u>2.14.020</u>	Purpose of the Carson City Audit Committee
<u>2.14.030</u>	Composition of the Carson City Audit Committee
2.14.040	Responsibilities of the Carson City Audit COMMITTEE
2.14.050	Meetings of the Carson City Audit Committee
2.14.060	Organizational Chart

#### SECTION III:

Section 2.14.010 of the Carson City Municipal Code is hereby added as follows:

#### 2.14.010 Introduction

As the demand for enhanced accountability and the increased examination of an adequate system of internal controls occurs in the public sector due to the Sarbanes-Oxley Act, so does the significance and importance of an Audit Committee.

The independence and objectivity between the Carson City Audit Committee and the City's management team ensures that internal controls are a key management objective of the City's operation. The Government Finance Officers Association and the Institute of Internal Auditors encourage the effective use of an Audit Committee in the public sector and considers this Committee an integral element of public accountability and governance. The Carson City Audit Committee plays a key role with respect to integrity of the City's financial information; its systems of internal controls, the legal and ethical conduct of management and employees, and is an invaluable tool for ensuring that those responsible for financial management (management, auditors, and governing boards) meet the respective responsibilities for internal control compliance and financial reporting. Additionally, the Carson City Audit Committee provides a vehicle for open communications between the Board of Supervisors, the City Management Team, Internal Audit, and the Independent External Auditors.

#### SECTION IV:

That Section 2.14.020 of the Carson City Municipal Code is hereby added as follows:

#### 2.14.020 Purpose of the Carson City Audit Committee

The role of the Carson City Audit Committee is to maintain oversight of the auditing function, both internal and external resulting in increased integrity and efficiency of the audit processes for the City and the City's system of internal controls and financial reporting. The committee has three primary characteristics for it to successfully fill its obligations:

#### 1. Independence

The Carson City Audit Committee will be independent both in fact and in appearance and requires processes to be in place to ensure such independence is maintained at all times.

#### 2. Communication

The Carson City Audit Committee will maintain an open line of communication with the Board of Supervisors, City management, internal and external auditors; providing direction for the City's audit function and a framework of accountability.

#### 3. Accountability

The Carson City Audit Committee contributes to the integrity of the financial reporting process and reinforces the culture of a strong system of internal controls throughout the City.

The Carson City Audit Committee shall provide oversight to the City's internal controls by assuring that the system of internal controls established by management are reviewed on a regular and systematic basis for functionality and effectiveness. The Carson City Audit Committee's duties shall include, but are not limited to, development of the risk assessment and annual work plan, review of all individual audit reports, review of the annual report of audits completed, review the status of corrective actions, the annual budget, and the performance of the Internal Auditor. Upon completion of these reviews, the Carson City Audit Committee will make appropriate recommendations to the Board of Supervisors.

#### SECTION V:

That Section 2.14.030 of the Carson City Municipal Code is hereby added as follows:

#### 2.14.030 Composition of the Carson City Audit Committee

- 1. The Carson City Audit Committee will be independent and objective in its collective mindset individually and as a group. The Committee will reflect the following attributes:
  - a. Excellent communication skills with each other and with others
  - A willingness to fully participate in complex and sensitive matters that require resolution
  - c. Public accounting, governmental accounting and auditing experience
- The Carson City Audit Committee shall be comprised of five (5) members; two
   (2) members from the Board of Supervisors, (2) two members from the public at-large and the City's Director of Finance.
  - a. Two (2) members of the Carson City Audit Committee will be selected
     from the Board of Supervisors. The Board members shall be selected

- each January when the Board of Supervisors addresses Board and Commission assignments; these two (2) positions will have staggered two (2) year terms.
- b. The two (2) members at-large of the Carson City Audit Committee will be interviewed and selected by the Board of Supervisors. These members must be from the private sector with no less than five (5) years of experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an audit committee. The terms shall be for staggered two (2) years; expiring on each alternate year.
- c. The members at-large shall not accept any consulting, advisory, or other compensatory fees from the City and may not be an affiliated person with the City or any subsidiary thereof.
- 3. Should a vacancy occur in any position on the Carson City Audit Committee, the Board of Supervisors must follow the procedure set forth above to select a new member for the Committee. The selection must occur within one month of the vacancy occurring.
- 4. When deemed necessary, the Carson City Audit Committee may request that the City Manager and other management employees attend a Carson City Audit Committee meeting in an advisory capacity. This individual may be requested to provide necessary information relative to internal controls, data, and analysis related to the specific objectives of the Carson City Audit Committee.

#### SECTION VI:

That Section 2.14.040 of the Carson City Municipal Code is hereby added as follows:

#### Section 2.14.040 Responsibilities of the Carson City Audit Committee

- 1. The Carson City Audit Committee will review and make recommendations to the Board of Supervisors regarding the annual financial audit, performance, compliance and efficiency audits, including specific issues of concern providing a higher level of accountability over the use of public funds. As appropriate, background documents related to specific audit issues will be sent to the Committee during the course of each year.
- 2. The Carson City Audit Committee will:

- a. Provide input into the annual risk assessment plan developed by the

  City Auditor to identify areas of risk or exposure facing the City's organization; review and assess the steps necessary to minimize such risks in the future and improve operating efficiencies.
- b. Identify with key Directors significant risks or exposures facing their organizations/operations to develop a "Risk Plan" and "Audit Work plan" to prioritize the City Auditor's work load and assess the need for professional services.
- c. Annually review the audit scope and work plan of the City Auditor in conjunction with the external auditors plan to address the coordination of audit efforts to ensure the completeness of coverage, reduction of redundant efforts and effective use of audit resources.
- d. Discuss the fiscal health of the City in relation to the adopted budget with the City Manager and the Director of Finance.
- e. Consider matters related to the systems of internal controls, including overseeing compliance by management with applicable policies and procedures.
- f. Review and make recommendations to the Board of Supervisors regarding audit findings including the status and implementation of recommendations for both internal and external audits.
- g. Review and make recommendations to the Board of Supervisors pertaining to the Internal Audit Budget for operating expenses and capital expenditures.
- h. Oversee the appointment of the Independent Auditors to be engaged by the Board of Supervisors for external reporting and recommend to the Board of Supervisors the related audit fees.
- Recommend to the Board of Supervisors to engage outside
   Professional Services when deemed appropriate for audit issues.
- j. Review the Internal Audit Charter and make recommendations to the Board of Supervisors when changes are deemed necessary.

- k. Review and make recommendations to the Board of Supervisors for special requests for audit projects and have the authority to perform other duties as may be delegated to it by the Board of Supervisors.
- 3. Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards require an independent auditor to evaluate the City's internal controls in connection with determining the extent of their audit procedures. The external auditors are required to alert the Carson City Audit Committee and the governing body regarding material matters. The Carson City Audit Committee will:
  - a. Review and make recommendations to the Board of Supervisors pertaining to the external auditors annual audit plan and inquire into external audit matters as deemed appropriate.
  - b. Oversee the appointment of the independent auditors to be engaged by the Board of Supervisors for external reporting and establish the related audit fees; review and evaluate the performance of the independent auditors and establish a regular schedule for periodically re-bidding the annual audit.
  - c. Review and make recommendations to the Board of Supervisors
    regarding all significant written communications between the
    independent auditors and management, such as any management letter
    or schedule of unadjusted differences.

#### SECTION VII:

That Section 2.14.050 of the Carson City Municipal Code is hereby added as follows:

#### Section 2.14.050 Meetings of the Carson City Audit Committee

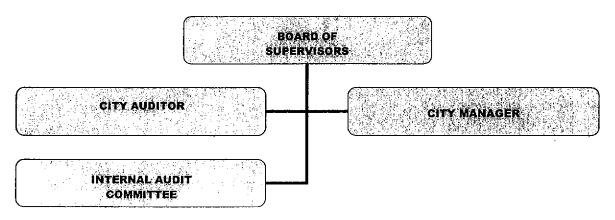
- 1. The Carson City Audit Committee will meet once a month, on the second Tuesday of each month for the first six months and then quarterly thereafter. All members are expected to attend on a regular basis.
- The Carson City Audit Committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.

3. Meetings are scheduled in accordance with the State's open meeting laws. The City Auditor shall establish the agenda for meetings and will provide to members in advance, all appropriate briefing material.

#### **SECTION VIII:**

That Section 2.14.060 of the Carson City Municipal Code is hereby added as follows:

#### Section 2.14.060 Organizational Chart



## SECTION IX

That no other provisions of Chapter 2.14 of the Carson City Municipal Code are affected by this ordinance.						
Proposed or	n Februa	ary(	month)	21	(day) 2008.	
Proposed by Supervisor Pete Livermore .						
Passed	March	(r	momth	6	_(day) 2008.	
Vote:						
	Ayes:	Supervisors	Robin W	illiams	on	
			Shelly.	Aldean	<del></del>	
			Pete Li	vermore		
			Richard	S. Sta	ub	
			Marv Te	<u>ixeira.</u>	Mayor	
	Nays:	Supervisors	None			
Attest:	Absent:	Supervisors	None			
Start	Plant / Pagard		1	an	Loine	uo-
	.Clerk/Record				eira, Mayor	
This ordinance shall be in force and effect from and after the <u>10th</u> day of the						
month of	March	of the ve	ar 2008.			

ORDINANCE NO.	
---------------	--

#### **BILL NO. 125**

AN ORDINANCE AMENDING CARSON CITY MUNICIPAL CODE TITLE 2 ADMINISTRATION AND PERSONNEL, CHAPTER 2.14 CARSON CITY AUDIT COMMITTEE, SECTION 2.14.030 COMPOSITION BY REMOVING ONE OF THE BOARD OF SUPERVISORS FROM THE COMMITTEE, REMOVING THE FINANCE DIRECTOR FROM THE COMMITTEE, INCREASING THE NUMBER OF PUBLIC-AT-LARGE MEMBERS FROM TWO TO FOUR AND REMOVING THE REQUIREMENT THAT MEMBERS MUST POSSESS CERTAIN QUALIFICATIONS, SECTION 2.14.040 MEETINGS OF THE CARSON CITY AUDIT COMMITTEE BY REMOVING THE LANGUAGE REGARDING MONTHLY MEETINGS AND OTHER MATTERS PROPERLY RELATED THERETO.

THE BOARD OF SUPERVISORS OF CARSON CITY DO ORDAIN:

#### SECTION I:

That Carson City Municipal Code Section 2.14.030 is hereby amended as follows:

- 2.14.030 Composition of the Carson City audit committee.
- 1. The Carson City audit committee will be independent and objective in its collective mindset individually and as a group. The committee will reflect the following attributes:
- a. Excellent communication skills with each other and with others:
- b. A willingness to fully participate in complex and sensitive matters that require resolution;
- c. Public accounting, governmental accounting and auditing experience.
- 2. The Carson City audit committee shall be comprised of 5 members; 1 member from the board of supervisors and 4 members from the public at-large.
- a. 1 member of the Carson City audit committee will be selected from the board of supervisors. The board member shall be selected each January when the board of supervisors addresses board and commission assignments.
- b. The 4 members at-large of the Carson City audit committee will be interviewed and selected by the board of supervisors. These members should have experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an audit committee. The terms shall be for staggered 2 years; expiring on each alternate year.
- c. The members at-large shall not accept any consulting, advisory, or other compensatory fees from the city and may not be an affiliated person with the city or any subsidiary thereof.
- 3. Should a vacancy occur in any position on the Carson City audit committee, the board of supervisors must follow the procedure set forth above to select a new member for the committee. The selection must occur within one month of the vacancy occurring.

4. When deemed necessary, the Carson City audit committee may request that the city manager and other management employees attend a Carson City audit committee meeting in an advisory capacity. This individual may be requested to provide necessary information relative to internal controls, data, and analysis related to the specific objectives of the Carson City audit committee.

#### SECTION II:

- 2.14.050 Meetings of the Carson City audit committee.
- 1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
- 2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.
- 3. Meetings are scheduled in accordance with the state's open meeting laws. The city auditor shall establish the agenda for meetings and will provide to members in advance, all appropriate briefing material.

#### **SECTION III:**

That n	o other provisions of Chapter 2	.14 are affected by this ordinance.				
	PROPOSED on	(month)(day), 2009				
	PROPOSED by Supervi	PROPOSED by Supervisor				
		(month)(day), 2009.				
VOTE:	AYES:					
	NAYES:					
	ABSENT:					
ATTEST:						
ALAN GLOVE	R, Clerk/Recorder	ROBERT L. CROWELL, Mayor				
		m and after theday of the month of				
of the year 2009.						