

CARSON CITY AUDIT COMMITTEE
Minutes of the August 12, 2014 Meeting
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A regular meeting of the Carson City Audit Committee was scheduled for 3:00 p.m. on Tuesday, August 12, 2014 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bertrand
Vice Chairperson William Prowse
Member John Bullis
Member John McKenna
Member Mary Sanada

STAFF: Nick Providenti, Finance Department Director
Marena Works, Deputy City Manager
Joseph Ward, Senior 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 committee, 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 (3:00:36) - Chairperson Bertrand called the meeting to order at 3:00 p.m. Roll was called; a quorum was present.

3. PUBLIC COMMENTS AND DISCUSSION (3:00:57) - Chairperson Bertrand noted that there were no other citizens present in the meeting room.

4. POSSIBLE ACTION ON APPROVAL OF MINUTES - April 22, 2014 (3:01:05) - Chairperson Bertrand entertained a motion. **Vice Chairperson Prowse moved to approve the minutes, as presented. Member McKenna seconded the motion. Motion carried 4-0-1, Member Sanada abstaining.**

5. POSSIBLE ACTION ON ADOPTION OF AGENDA (3:02:13) - Chairperson Bertrand entertained a motion to adopt the agenda. **Vice Chairperson Prowse so moved. Member Sanada seconded the motion. Motion carried 5-0.**

6. PRESENTATION AND DISCUSSION ONLY REGARDING THE EMPLOYEE EFFICIENCY STUDY WORK PLAN THAT WAS APPROVED BY THE CARSON CITY BOARD OF SUPERVISORS ON JULY 17, 2014 (3:02:44) - Chairperson Bertrand introduced this item. Moss-Adams, LLP Planning and Policy Director Mark Steranka provided background information, and reviewed the agenda materials. He responded to questions of clarification, and discussion ensued. Chairperson Bertrand entertained additional questions or comments; however, none were forthcoming.

7. DISCUSSION AND POSSIBLE ACTION TO DISCUSS THE OVERALL AUDIT WORK PROGRAM SCHEDULE AND POSSIBLY RECOMMEND BUDGET MODIFICATIONS TO THE BOARD OF SUPERVISORS REGARDING THE JUNE 30, 2015 BUDGET TO ACCOMMODATE THE EMPLOYEE EFFICIENCY STUDY REQUESTED BY THE BOARD OF SUPERVISORS (3:18:38) - Chairperson Bertrand introduced this item, and Moss-Adams, LLP Planning and Policy Director Mark Steranka reviewed the agenda materials. Mr. Steranka and Mr. Providenti responded to questions of clarification, and extensive discussion ensued. Vice Chairperson Prowse offered a motion. **Vice**

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Chairperson Prowse moved that the Board of Supervisors authorize funding, totaling \$52,000, needed to fund the employee efficiency study, including \$20,000 from the FY 2014 / 2015 audit plan; \$7,000 from the Sheriff's Office; and \$25,000 from citywide contingency resources. Member Sanada seconded the motion. Chairperson Bertrand entertained discussion on the motion and, when none was forthcoming, called for a vote.

RESULT:	Approved [5 - 0]
MOVER:	Vice Chair Bill Prowse
SECOND:	Member Mary Sanada
AYES:	Vice Chair Prowse, Members Sanada, Bullis, McKenna, Chair Bertrand
NAYS:	None
ABSENT:	None
ABSTAIN:	None

8. DISCUSSION AND POSSIBLE ACTION REGARDING MONITORING THE AUDIT FINDINGS RESPONSE TRACKING REPORT, AND POSSIBLE DIRECTION TO THE INTERNAL AUDITOR TO REPORT AND DISCUSS THE MONITORING WITH THE BOARD OF SUPERVISORS (3:36:13) - Chairperson Bertrand introduced this item, and extensive discussion took place regarding plans to implement the audit findings. Consensus of the committee was to take no formal action on this item.

9. POSSIBLE ACTION TO SCHEDULE THE NEXT MEETING OF THE CARSON CITY AUDIT COMMITTEE (3:47:36) - Chairperson Bertrand introduced this item, and Mr. Steranka referred to page 5 of the Internal Audit Program included in the agenda materials for item 7. Following discussion, consensus of the committee was to tentatively schedule the next meeting for Tuesday, November 18th.

10. PUBLIC COMMENT (3:54:56) - Chairperson Bertrand noted, for the record, there were no other citizens present in the meeting room.

11. ACTION TO ADJOURN (3:55:02) - Member Sanada moved to adjourn the meeting at 3:55 p.m. Vice Chairperson Prowse seconded the motion. Motion carried 5-0.

The Minutes of the August 12, 2014 Carson City Audit Committee meeting are so approved this 9th day of March, 2015.

MICHAEL BERTRAND, Chair