



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: January 5, 2017

Staff Contact: Nick Marano, City Manager (nmarano@carson.org)

Agenda Title: For Possible Action: To appoint two members to the Carson City Audit Committee, each for a two year term that expires in December 2018.

Staff Summary: CCMC 2.14.030 provides for a five (5) member Audit Committee; one (1) member from the Board of Supervisors and four (4) members from the citizen-at-large. There are two vacancies for the citizen-at-large positions due to expiration of term. Applications were received from Ernie Mayhorn, Stephen Ferguson and Marie Bradshaw.

Agenda Action: Formal Action/Motion

Time Requested: 45 mins

Proposed Motion

I move to appoint _____ & _____ to serve on the Carson City Audit Committee, each for a two year term that will expire December 2018.

Board's Strategic Goal

Quality of Life

Previous Action

n/a

Background/Issues & Analysis

n/a

Applicable Statute, Code, Policy, Rule or Regulation

CCMC 2.14.030

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

Re-open the position for additional applicants

Board Action Taken:

Motion: _____


- 1) _____
- 2) _____

Aye/Nay


(Vote Recorded By)




BOARD DETAILS




OVERVIEW



SIZE 6 Seats



TERM LENGTH 2 Years



TERM LIMIT N/A

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.



DETAILS

MEETINGS

- Time varies
- Typically on a quarterly basis or at the call of the chair
- Community Center, Sierra Room
- 851 East William Street, Carson City, Nevada

POWERS & DUTIES

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.

ADDITIONAL INFORMATION

[CCMC 2.14.pdf](#)

ADDITIONAL INFORMATION

N/A



AUDIT COMMITTEE

BOARD ROSTER



MOSS ADAMS

1st Term Jan 19, 2012 - Dec 31, 2020

Position Internal Auditor



LORI BAGWELL

2nd Term Jan 01, 2016 - Dec 31, 2016

Position Board of Supervisors



MICHAEL BERTRAND

4th Term Feb 04, 2016 - Dec 31, 2017

Office Chair

Position Citizen at Large

Appointed by Board of Supervisors



CATHERINE BYRNE

1st Term Mar 03, 2016 - Dec 31, 2017

Position Citizen at Large

Appointed by Board of Supervisors



DONALD LEONARD

1st Term Apr 01, 2015 - Dec 31, 2016

Position Citizen at Large



VACANCY

Position Citizen at Large

Appointed by Board of Supervisors

Profile

Ernie

First Name

Mayhorn

Last Name

Middle Initial

[Redacted]

Email Address

[Redacted]

Street Address

Suite or Apt

Carson City

City

NV

State

89703

Postal Code

[Redacted]

Primary Phone

[Redacted]

Alternate Phone

Which Boards would you like to apply for?

Audit Committee

Question applies to multiple boards.

Are you currently a registered voter in Carson City?

Yes No

Question applies to multiple boards.

Are you currently a member on any other Carson City Board, Committee or Commission?

Yes No

Question applies to multiple boards.

If yes, please list:

Question applies to multiple boards.

Term expiration:

Conflict of Interest

Question applies to multiple boards.

Within the past twelve (12) months, have you been employed by Carson City (including as an elected official)?

Yes No

Question applies to multiple boards.

Do you currently have a contract with Carson City for services/good?

Yes No

Question applies to multiple boards.

If yes, please provide contract details:

Question applies to multiple boards.

Have you been convicted of a felony, domestic violence or gross misdemeanor involving moral turpitude (conduct contrary to community standards of justice, honesty and good morals)?

Yes No

Education

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

College, Professional, Vocational or Other Schools attended:

St. Mary's College

Major Subject:

Executive Management

Degree Conferred:

BA

Briefly describe the qualifications you possess which you feel would be an asset to this Board/Committee/Commission:

As an Enrolled Agent (Enrolled to practice before the IRS) since 2003 I am extremely familiar with audits, record keeping, legal issue, etc. In my prior life I was in sales and marketing, the last 5 years spent as a national sales manager with a \$31M budget, direct reports, and 130 sales reps, so I am also quite familiar with realizing efficiencies.

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

Other than an early member of the initial committee for the State Fair, this will be my first within Carson City. Prior to my living in the area I had many organizations I had worked with and had received appointments from the President, Governor, Board of Supervisors, City Councils and Hospital Boards.

List your affiliation with professional or technical societies: *if required for the position.

National Association of Enrolled Agents, Nevada Society of Enrolled Agents, California Society of Enrolled Agents

Upload a Resume

Personal/Professional References

Name, Telephone Number:

Jed Block, 775-720-7313

Name, Telephone Number:

Tristin Alishio, 775-560-2189

Name, Telephone Number:

Michael Bertrand, 775-882-8892

I understand that my submitted application is considered public information. I understand the Board of Supervisors may require a pre-appointment background check for any position if deemed warranted.

I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

I have read and understand the Carson City's Boards, Committees and Commissions Policies and Procedures.

I Agree *

Profile

Stephen

First Name

Ferguson

Last Name

Middle Initial

[Redacted]

Email Address

[Redacted]

Street Address

Suite or Apt

Carson City

City

NV

State

89703

Postal Code

[Redacted]

Primary Phone

[Redacted]

Alternate Phone

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If yes, please provide contract details:

Question applies to multiple boards.

Have you been convicted of a felony, domestic violence or gross misdemeanor involving moral turpitude (conduct contrary to community standards of justice, honesty and good morals)?

Yes No

Education

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

College, Professional, Vocational or Other Schools attended:

Master of Business Administration-2006 Utah State University Bachelor of Science in Business Accounting with emphasis in Speech Communications-1989 Penn State University

Major Subject:

B.S. Accounting & MBA

Degree Conferred:

Yes

Briefly describe the qualifications you possess which you feel would be an asset to this Board/Committee/Commission:

I have an excellent background in finance with over 26 years of experience in Internal Audit, Financial Analysis, Controller, and CFO in retail, banking, energy and education industries. I have reported indirectly to an audit committee chairman for the last 8 years as the CFO for several companies. I ran led the audit committee meetings and heavily participated in all Board of Director meetings; so I am familiar with sound governance policies and procedures. I have over 3 years of Public Accounting experience based on work completed for KPMG and I have an excellent track record of outstanding audit results for the companies where I have worked. I have lived in Carson City for over 10 years now; I love it and I want to make our city and community better. I think my finance/audit experience and leadership skills could be a benefit to the Audit Committee, the City CFO and the finance operations.

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

Junior Achievement counselor/instructor AKP Professional Business Fraternity - annual business case competition judge VP for Homeowner association board

List your affiliation with professional or technical societies: *if required for the position.

Name: Stephen C Ferguson City, State, Zip, Country: CARSON CITY NV 89703 United States
Profession: Accountancy License Type: Certified Public Accountant License Number: 266322-2601
Obtained By: Unknown License Status: Active Original Issue Date: 01/29/1997 Expiration Date: 09/30/2018 Agency and Disciplinary Action*: NO

[S.Ferguson-resume.pdf](#)

Upload a Resume

Personal/Professional References

Name, Telephone Number:

Dhibu George FP&A Manager 770-713-8338

Name, Telephone Number:

Chad Cox CFO - GE Optimization & Control 775-790-5402

Name, Telephone Number:

Sue Colina 775-525-8762

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I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

I have read and understand the Carson City's Boards, Committees and Commissions Policies and Procedures.

I Agree *

Steve Ferguson

Carson City, NV • Stevefergs@yahoo.com • (801) 631-1810

<http://webprofile.info/steveferguson/>

Chief Financial Officer | Finance Executive | Controller | Chief Operating/Administrative Officer

Finance • Accounting • Strategic Planning • Cash & Risk Management • International

Continuously Driving Operational Improvements to Enhance Productivity & Optimize Success

EXECUTIVE SUMMARY

Results oriented, collaborative executive, passionate about growth, driving efficiency and continuous improvement towards excellence. Proven success and ability to quickly adapt to new industries including retail, banking, energy, and education; including two Fortune 25 companies. Superior skills over FP&A, accounting, auditing, project management and sourcing. Accomplished leadership over information technology, human resources, facilities and risk. Recent results include renegotiating a multimillion-debt agreement, and implementing an eProcurement system that delivered a 500% ROI and unparalleled expense accountability.

CORE COMPETENCIES

- P&L Ownership/FP&A
- Strategic Business Planning
- IT Administration
- Leadership/Team Building
- Internal & External Auditing
- HR Administration
- Sourcing & Procurement
- Managerial Accounting
- Controllership & Banking

PROFESSIONAL EXPERIENCE

CHIEF FINANCIAL OFFICER (CFO) – CONTRACT POSITION

2015 - 2016

SPARTAN COLLEGE OF AERONAUTICS & TECHNOLOGY

Dallas, TX

A private equity owned aviation college with 4 campuses across the U.S., several international contracts, and \$50 million in revenue. Administered finance, accounting, financial aid, billing/collections, information technology, facilities and human resources. Managed six direct and 28 indirect reports.

- **\$1.1 million improvement in Cash Flow from Operations**, 3% of annual revenue, achieved by proactively managing working capital components.
- **\$1 million impact to ensure GAAP for accounts receivable** as the company failed to charge-off aged receivables for 2.5 years.
- **Negotiated debt restructuring** with a \$3.5 million capital contribution to mitigate tripping a debt covenant.
- **Sourced, negotiated and aided in the implementation of an applicant tracking system** improving control, administration, and EEO compliance over hiring processes.
- **\$250,000 in annual savings**, a 500% return, realized by implementing Coupa, a software-as-a-service (SaaS) based eProcurement solution, leading the project from RFP to post go-live.

CHIEF FINANCIAL OFFICER (CFO)

2012 - 2014

DAYMAR COLLEGE

Owensboro, KY

A privately held career training college with 20 campuses in four states generating approximately \$90 million in revenue. Led FP&A, accounting, treasury, financial aid, billing/collections, IT, procurement, real estate and facilities management. Responsible for five direct and 65 indirect reports.

- **\$44 million in operation expenses slashed** in a two-year period by consolidating locations, reducing the workforce and proactively renegotiating pricing on contracts and leases.
- **\$3.8 million increase in revenue**, or 8%, realized by restructuring the pricing methodology and curriculum delivery to drive price productivity while cutting total costs for our customer.

- **\$1.8 million in debt leverage decrease and \$330,000 generated** in free rent for the shareholders by conceptualizing and negotiating a sale/leaseback of the 33,000 square feet of class-A building.
- **\$550,000 saved in annual expenses** while strengthening compliance and expediting cash flows by insourcing financial aid administration from a third party.
- **\$110,000 reduction in contract costs** for HRIS software and \$70,000 drop in cost for the ERP software accomplished by proactively renegotiating contracts.
- **100-day improvement in time** to complete the year-end financial and financial aid audits as compared to previous years to successfully receive the fewest findings in company history.

CHIEF FINANCIAL OFFICER (CFO)

TRIDENT UNIVERSITY

2011
Cypress, CA

A private online university with \$60 million in revenue. Directed finance, accounting, financial aid, treasury, collections and billing with the assistance of four direct and 21 indirect reports.

- **\$110,000 in yearly savings negotiated** from the original proposals on new enterprise software contracts.
- **Authored a playbook of prospective improvement strategies** compiled from interviewing the corporate leadership team and presented to the board of directors.

CHIEF FINANCIAL OFFICER (CFO)

CHARTER COLLEGE | PROSPECT EDUCATION

2008 - 2011
Reno, NV

A privately held educational services company. Revenues grew 4x from \$22-\$89 million during my tenure. Administered finance, accounting and financial aid as well as treasury, collections/billing, IT, procurement, facilities and risk management. Supervised a team of six direct reports and 47 indirect employees.

- **Overhauled the financial analysis and planning process** to incorporate a three-year growth plan, five-year long-term plan and a 12-month rolling forecast along with a process to devise financial and operational annual targets.
- **Led implementation of several SaaS based platforms** including Concur, Coupa, Taleo and Birst to lay the foundation for efficient administration, processing, and analysis during company growth.
- **Restructured the 401K plan** to qualify for safe harbor provisions, enhancing the plan for personnel and abolishing compliance concerns.
- **Negotiated favorable lease terms** managed tenant improvement projects and procured furnishing for 220,000 square feet of space in ten locations.
- **Voted as the employee with the most positive influence.**

SENIOR FINANCE MANAGER

GE - ENERGY SERVICES

2006 - 2008
Minden, NV

A \$1.5 billion global provider of hardware, software and MRO services for monitoring critical assets at power plants, drilling rigs and sewer plants. Led CFO/COO responsibilities for service oriented product line with operations in 100 countries and \$192 million in annual revenue. Worked with management, operations and sales to drive growth and profitability of the product line. Three direct reports managed projects in SAP to ensure accurate operation data, project milestones, billing and collections.

- **\$26 million surge in Cash Flow from Operations** gained while eliminating collection costs on orders less than \$5,000 by championing a change in terms requiring credit card payment.
- **\$600,000 in profit improvements** for the Brazil operation cultivated by propelling operational and controllership changes to ensure accurate financial reporting.
- **\$363,000 of value-added tax (VAT) paid in error to the UK identified and recouped.**

INTERIM CFO

GE - CAPITAL BANK U.K.

2004 - 2005

London, UK

The bank subsidiary of GE in the United Kingdom. Guided a team of six responsible for controllership, FP&A, treasury, collections and risk management.

- **\$950,000 recovered** by identifying a 90-day old settlement error with MasterCard.
- **Improved controllership, financial reporting and team dynamics** by creating a plan to assemble a team of Deloitte consultants and drive personnel changes to enhance the team skill set.
- **Awarded the highly coveted "GE Imagination" honor** for results produced on this assignment.

FINANCE MANAGER – PROJECTS

GE - CORPORATE PAYMENT SERVICES

2003 - 2006

Salt Lake City, UT

GE's corporate credit card business issued cards to 170 Fortune 500 companies processing over \$12 billion in transactions. Dual role with full P&L ownership of a new debit card product line launch and finance project manager for a massive ERP conversion of credit card processing platforms in Europe and the United States.

- **\$15 million in annual revenue reached** by launching a new debit card product, creating pricing models and collaborating with business development to land profitable deals with EA Sports and Universal Studios.
- **Worked with IT to create a finance data warehouse** to facilitate customer and product line profitability analysis and client rebate reporting.

CONTROLLER

GE - CAPITAL FINANCIAL

2000 - 2003

Salt Lake City, UT

One of the two banks GE operates in the United States. Owned controllership for a \$4+ billion bank and led a team of 12, charged with Call Report, FDIC reporting, client billing, accounting, cash management, accounts payable, bank teller operations, and GL and audit coordination.

- **Team ranked as the best controllership** of ten GE Capital sites by the GE corporate audit staff.
- **Received highest ratings possible** for the four finance areas of the FDIC safety and soundness exam.

Previous Experience: CFO of Global Connections & Audit Manager for JC Penney

EDUCATION & CERTIFICATION

Master of Business Administration

Utah State University

Bachelor of Science in Business Accounting with emphasis in Speech Communications

Penn State University

LICENSURE & CERTIFICATION

Certified Public Accountant (CPA), State of Utah

GE Certified – Six-Sigma Greenbelt

PROFESSIONAL DEVELOPMENT

The Chicago CFO Invitational 2016

CFO Rising, Speaker 2010 & 2016

Various annual CPE courses to maintain CPA

Profile

Marie

First Name

Bradshaw

Last Name

Middle Initial

[Redacted]

Email Address

[Redacted]

Street Address

Suite or Apt

Carson City

City

NV

State

89706

Postal Code

[Redacted]

Primary Phone

[Redacted]

Alternate Phone

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Yes No

Education

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

College, Professional, Vocational or Other Schools attended:

University of Management & Technology Master of Science in Information Technology Phoenix University
B.S., E-Business Solutions

Major Subject:

University of Management & Technology Master of Science in Information Technology Phoenix University
B.S., E-Business Solutions

Degree Conferred:

Yes

Briefly describe the qualifications you possess which you feel would be an asset to this Board/Committee/Commission:

Audit financial reports for companies seeking funding.

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

Volunteer to a few Non Profit Veteran organizations.

List your affiliation with professional or technical societies: *if required for the position.

none

[Audit_Committee.docx](#)

Upload a Resume

Personal/Professional References

Name, Telephone Number:

CPT Mitchel Gray 405-595-1930

Name, Telephone Number:

LTC Enrique Vasquez 270-300-1718

Name, Telephone Number:

Gary Johnson +1-804-895-5231

I understand that my submitted application is considered public information. I understand the Board of Supervisors may require a pre-appointment background check for any position if deemed warranted.

I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

I have read and understand the Carson City's Boards, Committees and Commissions Policies and Procedures.

I Agree *

MARIE BRADSHAW

282 E. Nye Lane Carson City NV 89706 Phone 775-291-2348 E-MAIL – mebaria@yahoo.com

EDUCATION: University of Management & Technology Master of Science in Information Technology	Arlington, Virginia	2008
Phoenix University B.S., E-Business Solutions	Phoenix, Arizona	2005

HIGHLIGHT OF QUALIFICATIONS:

- Security + Certification.
- TS-SCI (Inactive) & Secret.
- Bilingual English and Spanish.
- Current overseas US military and contracting experience.
- Veteran's Preference: 30 point Preference, VEOA, VRA.
- Strong project management skills. Easily balances competing priorities, complex situations, and tight deadlines.
- Excellent written, verbal and interpersonal communications skills. Ability to be articulate, concise, compelling and diplomatic.
- Ability to rapidly process and comprehend large amounts of detailed information, consider the implications and consequences of new facts and make decisions.

PROFESSIONAL EXPERIENCE:

President/CEO

IT and Energy LLC

2012– Present

To monitor, develop, and evaluate the effectiveness of the energy projects in generation, production and distribution. I lead on the development of the investor's energy strategies and policies. Provide technical support and advice related to energy to investors, government, and project owners. I provide the organization with the vision and leadership to carry out the company mission. Seek out opportunities to improve corporate operations and shift organizational philosophy to integrate departments and programs to function as a strong, cohesive entity. Develop policies and strategies for financial management including all revenues, expenses, and investment funds in the energy sector. Ensure rigorous accountability and long term stability through the conservative fiscal management of resources. I provide the leadership and long term vision necessary to significantly increase the organization's pre-eminence in fund-raising for public and private partnership. Develop new initiatives to ensure resources are available to support programs by evaluating workforce capability and internal budgetary compliance. Identify, involve, educate and cultivate corporate and individual major prospects as well as acting as the primary POC for all business development. Legal Compliance: I assure the filing of all legal and regulatory documents and monitor compliance with relevant laws and regulations. Audit financial reports for companies seeking funding.

Database Manager/SharePoint Content Manager

General Dynamics, Afghanistan

2012 – 2011

Database management, document control and information technology control; responsibilities included analyzing real time data in support of on-going projects and to provide ad hoc reports on project status. To maintain and developed Microsoft Access single user database; including data entry and report generation. Managed database that pertained to security assistance to synchronize existing information and new knowledge with a focus on assets on hand and due-in. Required to create summaries, schedules, PowerPoint presentation and Visio timelines as needed. I have in-depth knowledge of OTB Windows SharePoint Services 3.0 and

Microsoft Office SharePoint Server 2007, ASP.NET, VB.NET capabilities. I possess strong inter-personal and troubleshooting skills as related to WSS and MOSS 2007 capabilities. I am familiar and proficient with developing sites, lists, libraries, and pages that support the taxonomy of staff section and unit function. I have experience working in a Joint Staff environment. I possess proficiency with manipulating HTML, XSLT, and workflows with SharePoint Designer 2007 and integrated SharePoint functionality. I am proficient with creating and modifying custom graphics with graphic design software, such as Adobe Photoshop CS4 or similar products. I was also responsible to provide administrative support services. I analyze, develop, implement, maintain, and modify computer operations, systems, networks, databases, applications, and/or information security.

Computer Network Design and Installation SME/SharePoint Engineer

ARMA LLC, Afghanistan

2011- 2010

I have knowledge and experience in computer network design and installation, to include inside plant (ISP) and outside plant (OSP) copper and fiber optic infrastructure, long-range wireless data transmission (satellite and/or microwave), project management, and contract management oversight. I facilitated the development and implementation of a training program to establish within the ANA (Afghan National Army) G6 the essential knowledge and skills needed to understand network installation processes, to develop requirements, perform technical review of installation proposals, and provide appropriate oversight of MoD (Ministry of Defense) network expansion projects. I coordinated increasing participation by the ANA G6 in CSTC-A/CJ6 network expansion processes to facilitate training and transition of responsibilities. I ensured that the ANA G6 develops processes leading to ANA-managed network expansion projects of increasing scope, to include proactive coordination with other MoD staff sections regarding computer and phone requirements. I facilitated informed participation of the ANA G6 in various network expansion and technical configuration working groups and decision-making bodies within the government of Afghanistan and in conjunction with military coalition partners. I ensured that the ANA G6 develops a thorough list of completed, current, and future network expansion projects with an electronic and/or paper library of project documentation. I facilitated development of budget estimates for network expansion projects and inclusion into ANA G6 budget submission. I was tasked to perform and required to assist in resolving complex problems related to migration of Microsoft and non-Microsoft applications to SharePoint and to assist Senior Leaders in developing custom Command Portal views and settings. I assisted other team members in troubleshooting, porting/migration, configuration/administration management, pre-rollout testing and general development consulting. Designed or set page layouts, graphics, color schemes and infrastructure to meet customer's needs. I have experience with SQL Server 2008; and MOSS 2007 architecture and content management concepts. Other typical duties included maintaining records and files; data entry. I manage the public relations and information program for the company; write media releases, newsletters, and informational brochures; produce audiovisual presentations.

Human Resources Specialist

ARMY

2007 – 2010 – 1 Year deployment to Iraq

As a Human Resources Specialist with the United States Army, I was directly responsible for serving over 500 Intelligence soldiers while preparing personnel evaluation reports in addition to processing requests for reassignments, transitioning classification procedures while providing direct oversight for personnel records and reviewing personnel casualty documents. Prepared requests for orders in addition to developing and maintaining enlisted personnel records. Managed the transfer of all personnel records, processes soldiers for separation and retirement and implemented the personnel service center level procedures and actions. Developed applications for Officer Candidate School and other training while reviewing recommendations for awards and decorations and procedures for reenlistment and the suspension of favorable personnel actions. Responsible for designing and implementing reports involving military standard operating procedures, evaluations, orders, changes of policy regulations and other publications, retirements, and officer's candidate requests. Initiated applications for passports, visas, survivor assistance, summary of court officers and deployment forms while processing line of duty appointments and investigations. Processed awards and decorations, letters of sympathy to next of kin

while maintaining files on the automated processing system throughout the entire organization. Responsibilities included providing administrative support while fixing pay problems and coordinating with finance to resolve them. Also responsible for the in processing and out processing of all soldiers and civilians in the theater of operations. Duties included but are not limited to maintaining military and civilian accountability, processing OERS and NCOERS, leave requests and awards. Explained personnel policies, benefits and procedures to the soldiers while recording data for each soldier, including information such as addresses, earnings, and supervisory reports on performance levels. Examined soldier's files to answer inquiries and provide information for personnel actions. Provided responses for questions regarding education, eligibility, compensation, benefits, and other pertinent information. Compiled and prepared reports and documents pertaining to personnel activities while assisting in the short and long range workforce planning for the unit. Resolved issues and problems requiring consideration of the entire Human Resources division, reviewed soldier history to answer inquiries and provided information for personnel actions including promotions, demotions, and transfers. Additional duties typing and word processing; assists in the development, implementation and evaluation of Unit equal opportunity and affirmative action programs.

Human Resources Specialist, National Guard,

Los Alamitos, CA. and Iraq.

01/2005- 07/2007

Los Alamitos, CA.

Duties included preparing personnel reports, evaluating employee qualifications for special assignments, developing classification actions and preparing documents and requests for orders. Prepared and maintained enlisted personnel records, monitored suspense actions, initiated, monitored and processed personnel evaluations transfer records in addition to preparing the required documents for individual separation and retirement procedures. Provided direct oversight for the personnel service center procedures and transactions, developed applications for officer candidate school, all training requests, award recommendations and decorations. Designed and implemented reports involving military SOP, evaluations, orders, retirements, and officer's candidate requests. Process awards and decorations, and line of duty investigations. Monitored appointment line of duty, survivor assistance and summary court officers. Plan and conduct new soldier orientation, serve as a link between officers and enlisted by handling questions, and interpreting and administering policies. Maintain the personnel files for soldiers. Explain the personnel procedures to soldiers. Answering telephones and relaying information; duplicating and distributing materials were other duties assigned to me; and stocking supplies and equipment; reviewing and processing forms and other documents. Entering data in computer equipment, opening, sorting and distributing mail, scanning documents into an electronic document managing system, closing out stipulated dismissed cases; including personnel records processing. I performed a variety of clerical, secretarial and administrative support duties such as maintaining records and files. I must have experience administering Board meetings for Generals. I assist in providing consultation and resolution services to soldiers to help reduce conflicts in the units. I was responsible for shipping, receiving, and delivery of all incoming and outgoing packages; warehousing of said goods; motor pool scheduling and vehicle maintenance; budgeting and billing; fulfilling purchasing assignments such as vehicles, parts, mail supplies, and office equipment; and other duties as assigned.

Chapter 2.14 - CARSON CITY AUDIT COMMITTEE

Sections:

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.

(Ord. 2008-10 § 3, 2008)

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.

(Ord. 2008-10 § 4, 2008)

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 five (5) members; one (1) member from the board of supervisors and four (4) members from the public at-large.
 - a. One (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 four (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 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 (1) 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.

(Ord. 2008-10 § 5, 2008)

[\(Ord. No. 2009-24, § 1, 10-1-2009\)](#)

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 and the adequacy of any city department or office performance measure for internal audit purposes. Reviews and recommendations by the internal auditor will be guided by the internal auditing standards. 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; oversee the internal auditor's creation and implementation of processes to identify potential fraud, waste and abuse of city resources and property and a findings reporting protocol;
 - 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;
 - i. 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.

(Ord. 2008-10 § 6, 2008)

[\(Ord. No. 2012-11, § I, 8-2-2012\)](#)

2.14.050 - Meetings of the Carson City audit committee.

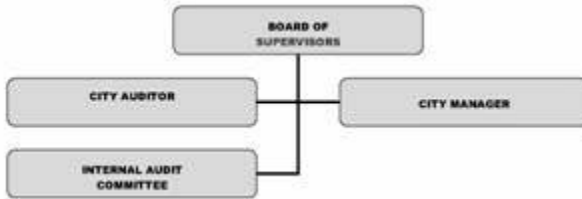
- 1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
- 2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.

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.

(Ord. 2008-10 § 7, 2008)

[\(Ord. No. 2009-24, § II, 10-1-2009\)](#)

2.14.060 - Organizational chart.



(Ord. 2008-10 § 8, 2008)