CARSON CITY CONSOLIDATED MUNICIPALITY
NOTICE OF MEETING OF THE
AUDIT COMMITTEE

Day: Tuesday
Date: August 4, 2020
Time: Beginning at 1:30 pm
Location: Community Center, Sierra Room,
                 851 East William Street
                 Carson City, Nevada

NOTICE TO THE PUBLIC:

The State of Nevada and Carson City are currently in a declared State of Emergency in response to the global pandemic caused by the coronavirus (COVID-19) infectious disease outbreak. In accordance with the Governor's Declaration of Emergency Directive 006, which has suspended the provisions of NRS 241.020 requiring the designation of a physical location for meetings of public bodies where members of the public are permitted to attend and participate, public meetings of Carson City will NOT have a physical location open to the public until such time this Directive is removed.

•   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.

•   The public may provide public comment in advance of a meeting by written submission to the following email address: oluedtke@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.

•   Members of the public who wish to provide live public comment may do so during the designated public comment periods, indicated on the agenda, via telephonic appearance by dialing the numbers listed below. Please do NOT join by phone if you do not wish to make public comment.

Join by phone:
Phone Number: +1-408-418-9388
Meeting Number: 146 306 9430

AGENDA

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, the Carson City Audit Committee. In order for members of the public to participate in the Committee's consideration of an agenda item, the Committee strongly encourages members of the public to comment on an agenda item during the item itself. 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.

4. For Possible Action: Approval of Minutes -

    4.A   Minutes approval from the June 15, 2020 meeting.

5. For Possible Action: Adoption of Agenda

6. Meeting Items

    6.A   For Possible Action: Discussion and possible action regarding the review of agreed upon procedures established by Eide Bailly and Staff for the audits of the vehicle fleet, IT vulnerability, and revenue and accounts receivable for the fiscal year (FY) 2021 Audit Work Program. (Sheri Russell, SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee regarding the agreed upon procedures for the items agreed to as part of the FY 2021 Audit Work Program.

    6.B   For Presentation Only: Discussion regarding fiscal year (FY) 2020 audit work program update and hotline activity. (SRussell@Carson.org)

Staff Summary: Representatives from Eide Bailey, LLP will be discussing the progress of the FY 2020 audit work program as well as any items received through the Fraud, Waste & Abuse Hotline.

    6.C   For Discussion Only: Discussion regarding dates for the next meeting of the Audit Committee.

7. 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.

8. For Possible Action: To Adjourn

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 agendized 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 City Manager's Office in writing at 201 North Carson Street, Carson City, NV, 89701, or by calling (775) 887-2100 at least 24 hours in advance.

To request a copy of the supporting materials for this meeting contact Omattie Luedtke at OLuedtke@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) 887-213

NOTICE TO PUBLIC: In accordance with the Governor's Emergency Declaration Directive 006 suspending state law provisions requiring the posting of public meeting agendas at physical locations, this agenda was posted electronically at the following Internet websites:
www.carson.org/agendas
http://notice.nv.gov

Audit Committee Agenda Item Report

Meeting Date: August 4, 2020
Submitted by: Sheri Russell
Submitting Department: Community Development
Item Type: Formal Action / Motion
Agenda Section:

Subject:
Minutes approval from the June 15, 2020 meeting.

Suggested Action:
I approve the minutes from the June 15, 2020 meeting.

Attachments:

A regular meeting of the Carson City Audit Committee was scheduled for 1:00 p.m. on Monday, June 15, 2020 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Stephen Ferguson
Member Lori Bagwell
Member Ernie Mayhorn
Member Margie Molina

STAFF: Nancy Paulson, City Manager
Sheri Russell, Chief Financial Officer
Todd Reese, Deputy District Attorney
Danielle Howard, Public Meetings Clerk

NOTE: A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the Clerk, 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

(1:07:44) – Chairperson Ferguson called the meeting to order at 1:07 p.m.   Roll was called, and a quorum was present.

3. PUBLIC COMMENTS

(1:08:37) - Chairperson Ferguson entertained public comments; however, none were forthcoming.

4. POSSIBLE ACTION ON APPROVAL OF MINUTES – JANUARY 6, 2020

(1:09:10) – Chairperson Ferguson introduced the item and entertained comments and/or a motion.

(1:10:20) – Member Bagwell moved to approve the meeting minutes of January 6, 2020. Member Mayhorn seconded the motion.   Motion carried 4-0-0.

5. POSSIBLE ACTION ON ADOPTION OF AGENDA

(1:10:37) – Chairperson Ferguson entertained modifications to the agenda, and Ms. Russell noted that there were no modifications.

6. PUBLIC MEETING ITEMS:

6.A FOR POSSIBLE ACTION: DISCUSSION AND POSSBLE ACTION REGARDING THE APPROVAL OF INTERNAL AUDITS AND RECOMMENDATIONS TO THE CITY DEPARTENTS.

(1:10:50) – Chairperson Ferguson introduced the item, and Eide Bailly Senior Manager Audrey Donovan presented the agenda materials remotely via WebEx. She and Ms. Russell responded to clarifying questions. Ms. Russell noted that, because of the excellent rebate provided when using the Procurement Cards (P-Cards),

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Staff recommends using P-Card if the vendor will allow the use of the P-Card on a large purchase, which must be done after receiving approval.

(1:14:43) – In response to Member Bagwell's question, Ms. Russell confirmed that the Carson City Public Works Department as well as Carson City Information Technology (CCIT) Department occasionally need the P-Card.

(1:30:43) – Chairperson Ferguson entertained a motion.

(1:30:49) – MOTION: Member Mayhorn moved to accept the Accounts Payable and Procurement Card internal audit reports as presented. Member Molina seconded the motion. Motion carried 4-0-0.

6.B FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING THE MONITORING, REVIEW AND CLOSURE OF INTERNAL AUDIT FINDINGS AND/OR RECOMMENDATIONS INCLUDED IN THE AUDIT FINDINGS TRACKING REPORT AND TO PROVIDE A RECOMMENDATION TO THE BOARD OF SUPERVISORS TO CLOSE COMPLETED FINDINGS AND/OR RECOMMENDATIONS.

(1:31:14) – Chairperson Ferguson introduced the item. Ms. Russell presented the agenda materials, which included the closing items for discussion. She noted that the Capital Projects #1, #2, and #3; the 2018 and 2019 External Audits; and the several Cash Handling and Human Resources (HR) items that were recommended for closure by the Committee during the previous meeting had not been brought to the Board of Supervisors because Ms. Russell was waiting for validation and for this meeting before going to the Board. She also responded to clarifying questions.

(1:41:30) – Chairperson Ferguson entertained a motion.

(1:41:37) – MOTION: Member Bagwell moved to recommend to the Board of Supervisors closing items discussed based on the correction of findings and recommendations included in the Audit Findings Tracking Report with the addition of Item #20. Member Mayhorn seconded the motion. Motion carried 4-0-0.

6.C FOR POSSIBLE ACTION: DISCUSSION AND POSSIBLE ACTION TO IDENTIFY, DISCUSS, AND PROVIDE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS ON PROJECTS TO BE PERFORMED BY THE INTERNAL AUDITOR FOR THE PERIOD ENDING JUNE 30, 2021.

(1:42:20) – Chairperson Ferguson introduced the item. Ms. Donovan presented the agenda materials, and she and Ms. Russell responded to clarifying questions.

(2:00:14) – Chairperson Ferguson entertained a motion.

(2:00:23) – MOTION: Member Mayhorn moved to accept the Audit Program, eliminating the Citywide Budget Monitoring Audit and the Investments Audit, totaling $130,500. Member Molina seconded the motion. Motion carried 4-0-0.

6.D FOR DISCUSSION ONLY: DISCUSSION REGARDING FY 20 AUDIT WORK

PROGRAM UPDATE AND HOTLINE ACTIVITY.

(2:00:44) – Chairperson Ferguson introduced the item.   Eide Bailly Engagement Partner Kim Higgins, appearing remotely via WebEx, mentioned that Eide Bailly has a COVID-19 response team and a website with numerous resources that could be provided to the Committee along with weekly webinars and articles that are available at a moment's notice.   Ms. Donovan informed that the hotline had received four reports, all from the same individual, reporting on one person from the Carson City Airport, and the Carson City Manager Nancy Paulson, the Carson City Airport Authority (CCAA), and Eide Bailly had been notified of the allegations.   She added that Ms. Paulson had reached out to the reporting individual to inform them of different protocols regarding allegations of fraud, waste, or abuse or misconduct; therefore, the individual is well-informed.   She noted that the process had been closed down from the City's side, and the individual had been moved toward the right direction to get the actions that he was looking for.   Ms. Donovan and Ms. Russell responded to clarifying questions.

(2:05:22) – Ms. Donovan discussed the audits and activity that were completed during fiscal year 2019/2020, which are incorporated into the record.

6.E   FOR DISCUSSION ONLY: DATES FOR THE NEXT MEETING OF THE AUDIT COMMITTEE.

(2:09:29) – Chairperson Ferguson introduced the item.   Ms. Russell recommended meeting around the end of July 2020 or early August 2020, and the Committee reached a consensus with meeting on August 4, 2020 at 1:30 p.m.

7.   PUBLIC COMMENT

(2:12:17) – Chairperson Ferguson entertained public comments; however, none were forthcoming.

8.   FOR POSSIBLE ACTION: TO ADJOURN

(2:12:44) – Chairperson Ferguson adjourned the meeting at 2:12 p.m.

The Minutes of the June 15, 2020 Carson City Audit Committee meeting are so approved this 4th day of August, 2020.

Audit Committee Agenda Item Report

Meeting Date: August 4, 2020
Submitted by: Sheri Russell
Submitting Department: Finance
Item Type: Formal Action / Motion
Agenda Section:

Subject:
For Possible Action: Discussion and possible action regarding the review of agreed upon procedures established by Eide Bailly and Staff for the audits of the vehicle fleet, IT vulnerability, and revenue and accounts receivable for the fiscal year (FY) 2021 Audit Work Program. (Sheri Russell, SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee regarding the agreed upon procedures for the items agreed to as part of the FY 2021 Audit Work Program.

Suggested Action:
I move to direct Eide Bailly and staff to proceed with the agreed upon procedures as discussed on the record.

Attachments:

STAFF REPORT

Report To: Audit Committee   Meeting Date: August 4, 2020

Staff Contact: Sheri Russell, Chief Financial Officer & Audrey Donovan, Senior Manager, Eide Bailly, LLP

Agenda Title: For Possible Action: Discussion and possible action regarding the review of agreed upon procedures established by Eide Bailly and Staff for the audits of the vehicle fleet, IT vulnerability, and revenue and accounts receivable for the fiscal year (FY) 2021 Audit Work Program. (Sheri Russell, SRussell@carson.org)

Staff Summary: Representatives from Eide Bailly, LLP and City staff will be discussing and taking direction from the Audit Committee regarding the agreed upon procedures for the items agreed to as part of the FY 2021 Audit Work Program.

Agenda Action: Formal Action/Motion   Time Requested: 20 minutes

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Proposed Motion
I move to direct Eide Bailly and staff to proceed with the agreed upon procedures as discussed on the record.

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis
6/15/2020 – The Audit Committee discussed various annual projects for Eide Bailly, and requested that agreed upon procedures be brought back for discussion before work began. Eide Bailly will present suggested agreed upon procedures for three areas:

1. Vehicle Fleet
2. IT Vulnerability
3. Revenue and Accounts Receivable

Applicable Statute, Code, Policy, Rule or Regulation

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
N/A

Board Action Taken:

Motion: _____   1) _____   Aye/Nay
                                            2) _____   _____
                                                                       _____
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                                                                       _____
                                                                       _____

_____
 (Vote Recorded By)

VEHICLE FLEET INTERNAL AUDIT PROGRAM

OBJECTIVES
To assess the internal controls over the management of fiscal resources and evaluate maintenance costs, vehicle utilization, and general operations to determine if adequate controls are in place to ensure an efficient and cost-effective vehicle fleet.

AREAS TO CONSIDER:
- Ensure that an effective and efficient Fleet Management system/service is in place for all vehicles.
- Focus on evaluating whether processes were in place to monitor compliance with Fleet Management requirements.
- Determine if those processes were in compliance with policies and procedures, applicable regulations, reflect best practices and sound internal controls, and are regularly reviewed and updated.
- Review the internal controls in place over facility and equipment use.
- Evaluate process for vehicle acquisition, reassignment, and disposal of vehicles and equipment.
- Determine if the minimum vehicle use standards review process is reasonable, equitable, and conducted in accordance with established policies.
- Evaluate the monitoring of fuel consumption, mileage, and accountability of auto parts at the Fleet Management facility.
- Ensure that adequate controls are in place to manage refueling activities and ensure effective and economical fuel consumption.
- Sufficient procedures for the repairs and maintenance process exist and are operationally efficient and effective.

METHODOLOGY

Policies
- Obtain operational policies, procedures, manuals, handbooks, and monitoring reports for Fleet Management.
- Interview key Fleet Management personnel and staff.
- Review prior audits and audit reports to gain an understanding of past issues.
- Evaluate internal controls and compliance with established procedures related to fleet maintenance and repair operations.
- Research best practice for criteria identified related to the City and departmental procedures.

Procedures
- Obtain a listing of all active vehicles and equipment with their assigned locations for review.
- Test a sample of vehicles to determine if adequate inspections and repairs and maintenance were completed timely and required documentation was completed.
- Test a sample of vehicles that were purchased during the audit period and obtain supporting documentation to determine if approvals were obtained, and vehicles were added to the system timely for maintenance and fixed asset tracking.
- Test a sample of reassigned or disposed vehicles, equipment and units to determine if required documentation was completed and support was maintained for the sale, if applicable.
- Obtain the vehicle usage report and determine if low usage vehicles were reassigned as needed.

- Test fuel consumption reports for accuracy and timeliness of submission.
- Analytically test a sample of vehicles for mileage reasonableness.
- Test a sample of work orders to determine if sourcing auto parts followed established procedures.
- Test a sample of count sheets for auto parts maintained at the fleet facility to determine if counts were completed regularly with support to indicate investigation of differences, if applicable.
- Review internal billing transfers to determine whether the distributed cost of repairs and maintenance is accurate and timely.
- Review critical GPS Data (speeding, harsh breaking, harsh turning, etc.) to ensure overall fleet safety performance

Security
- Obtain listing of users with access to the Fleet Management software to determine if access has been granted appropriately given their job responsibilities and whether access was disabled timely.
- Obtain badge access reports for timeframe under review and determine if access to facility is within reasonable timeframe.
- Perform a walkthrough of the Fleet Management facility and confirm security measures are in place to prevent theft and vandalism.

Compliance
- Obtain the listing of all drivers/operators and review current license/certification status.
- Review training documentation and schedule to ensure completeness and timeliness of training.
- Review insurance policies in place to ensure that all vehicles are adequately insured.

IT VULNERABILITY AUDIT – INTERNAL AUDIT PROGRAM

Objectives:
To determine whether the City's data network is protected from unauthorized access and whether controls are effective in protecting network confidentiality, integrity, and availability.

Areas to Consider:
- Address weaknesses in the City's internal and external network configurations.
- Secure system configuration and patch management.
- Identify potential security weaknesses in the City's firewalls and gateway devices.
- Perform internal network configuration to gain an understanding of the weaknesses that could allow unauthorized and/or unsuspected access to critical resources or the execution of unauthorized transactions on your internal network.
- Perform External Penetration Testing to identify weaknesses within the network configuration that could allow unauthorized and/or unsuspected access to the internal network from the internet.

Audit Procedures

Internal Vulnerability Testing

The objective of the Internal Vulnerability Testing is to establish a comprehensive view of your internal network. These testing activities allow us to establish an understanding of the weaknesses to the internal network configuration that could allow unauthorized and/or unsuspected access to critical resources or the execution of unauthorized transactions on your internal network.

We will utilize a standard methodology to identify potential security weaknesses in internal information technology resources including network devices, servers and workstations. Our approach is intended to provide an understanding of the overall security posture of the internal network environment. Testing will also divulge performance and infrastructure related security concerns. Vulnerability assessments utilize Eide Bailly proprietary tools and utilities, commercial products, and publicly available open source tools and utilities. The following testing phases will be performed:
- Mapping and Scanning – We will perform vulnerability scans on previously agreed upon systems. The scans are designed to identify any known security vulnerabilities across a broad range of platforms, operating systems and applications.
- Vulnerability Testing – During this phase we attempt to exploit any vulnerability identified in the mapping and scanning phase. A number of manual and automated techniques are used to further identify and/or exploit these vulnerabilities. These vulnerabilities are further researched to validate security weakness within the environment scanned.
- Validation – During this phase all vulnerabilities identified during the testing phase are validated.
- Documentation – Documentation is maintained during all phases of the vulnerability assessment. Our team takes extensive notes on all tactics and tools. These tactics and documentation allow for easier explanation of findings and comparison with the client's logs to allow us to check proper configuration and availability of logging and other response level procedures.

External Penetration Testing

The objective of the External Penetration Testing is to establish a comprehensive view of your network as it appears from the internet. These activities allow us to identify weaknesses within the network configuration that could allow unauthorized and/or unsuspected access to the internal network from the internet.

We will utilize a standard methodology to identify potential security weaknesses in the City's firewalls and gateway devices. Our methodology is designed to uncover avenues by which an intruder may gain unauthorized access or cause network disruptions. Diagnostics are carried out from the internet on the infrastructure in an attempt to gain access to the internal network. Penetration tests utilize Eide Bailly proprietary tools and utilities, commercial products, and publicly available open source tools and utilities. All tools and utilities used are tested and documented in our testing lab. The following testing phases will be performed:

1. Pre-engagement Interactions - In this phase, we prepare and gather the required tools, operating systems, and software to start the penetration testing. Selecting the tools required during a penetration test depends on several factors such as the type and the depth of the engagement. Some of the tools include WHOIS, DNSEnum, Nessus, and Nmap.

2. Intelligence Gathering - In this phase, the information or data or intelligence is gathered to assist in guiding the assessment actions. The information gathering process is conducted to gather information about the employee in an organization that can help us to get access, potentially secret or private "intelligence" of a competitor, or information that is otherwise relevant to the target.

3. Threat Modeling - Threat modeling is a process for optimizing network security by identifying vulnerabilities and then defining countermeasures to prevent or mitigate the effects of threats to the system. Threat modeling is used to determine where the most effort should be applied to keep a system secure. This is a factor that changes as applications are added, removed, or upgraded or user requirements are evolved.

4. Vulnerability Analysis - Vulnerability Analysis is used to identify and evaluate the security risks posed by identified vulnerabilities. The process is divided into two steps (1) the discovery of vulnerabilities and (2) the validation of those vulnerabilities. Through validation, we reduce and consolidate the number of identified vulnerabilities to only those that are actually unique and legitimate.

5. Exploitation - After finding the vulnerabilities, we try to exploit those vulnerabilities to breach the system and its security. For the Exploitation, we use different framework and software that are recommended for exploitative purpose and are freely available. Some of the most recommended tools include Kali Linux, Metasploit, sqlmap, and Burp Suite.

6. Post Exploitation - In the Post-exploitation phase, we determine the value of the machine compromised and to maintain control of the machine for later use. The value of the machine is determined by the sensitivity of the data stored on it and the machine's usefulness in further compromising the network.

7. Reporting - Eide Bailly will perform the External Penetration Testing on all agreed upon active IP addresses. We will deliver an External Penetration Testing Report and recommended corrective actions. We will deliver all raw data gathered, generated and discovered during testing activities.

CITYWIDE REVENUE & ACCOUNTS RECEIVABLE AUDIT

<u>Objective:</u>
To assess revenue capture and collection processes. IA to identify all major sources of revenue for the City, including those that are paid indirectly through a third-party such as hotels, businesses, and the State to ensure that all charges and fees allowed by law are assessed and collected in a timely manner. Additionally, determine the entity responsible for ensuring controls over the revenue source(s) and verify the existence of strong internal controls and adequate segregation of duties.

<u>Areas to Consider:</u>
- Determine whether there are receivables that are not recorded in the City's books.
- Review and evaluate the type of records that are maintained to support the receivables.
- Determine what steps are being performed to collect the outstanding receivables.
- Determine whether billing systems are in place to bill timely and effective internal controls are in place.
- Determine whether the City has developed and implemented written accounts receivable policies and procedures and are operating in compliance with City policies and procedures; laws, regulations and guidelines.

Audit Procedures

1. Interview key personnel within Finance and other departments to get an understanding of processes.
2. Identify all City departments that generate revenue from outside sources, such as, service fees, asset recovery charges, fines, and taxes.
3. Visit department/divisions and observe processes, as applicable, related to:
   a. Capturing each transaction that results in a source of revenue/receivable;
   b. Timing of revenue/receivable recognition;
   c. All applicable accounting entries;
   d. Billing systems for monies owed the City; and
   e. Monitoring and collection of accounts receivable, including supporting documentation.
4. Review policies and procedures and other documents
5. Perform a high-level review of computer system processes used to collect revenue.
6. Review for adequate segregation of duties. Ensure person responsible for maintaining the A/R subledger does not have access to billing documentation or cash remittances OR ensure adequate compensating controls exist. Consider extracting user profiles for these functions and compare for reasonableness.
   a. Compare accounts receivable customer names with the organization's employee file and list activity in employee accounts receivable. Investigate for reasonableness.
7. Review the reconciliation between the A/R subledger and General Ledger.
   a. Ensure reconciliations are performed timely.
   b. Ensure management have reviewed and approved.
   c. Review for unreconciled differences or old reconciling amounts.
   d. List all journal entries that reverse transactions of more than $100.
8. Analyze revenue trends and follow up with department personnel to identify the reasons for

variances from the trend or expected revenues.
9. Analyze receivable account balances and trends to identify collection problems or errors.
10. Determine whether "receivable insurance" or collection agencies are used by the City. Ensure procedures exist to require all such collections be directly deposited in City bank accounts.
11. Review Credit Memos, Write-Offs, and A/R Reserve for management review and approval.

Audit Committee Agenda Item Report

Meeting Date: August 4, 2020
Submitted by: Sheri Russell
Submitting Department: Finance
Item Type: Other / Presentation
Agenda Section:

Subject:
For Presentation Only: Discussion regarding fiscal year (FY) 2020 audit work program update and hotline activity. (SRussell@Carson.org)

Staff Summary: Representatives from Eide Bailey, LLP will be discussing the progress of the FY 2020 audit work program as well as any items received through the Fraud, Waste & Abuse Hotline.

Suggested Action:
N/A

Attachments:

STAFF REPORT

Report To: Audit Committee   Meeting Date: 08/4/2020

Staff Contact: Audrey Donovan, Senior Manager, Eide Bailly, LLP

Agenda Title: For Presentation Only: Discussion regarding fiscal year (FY) 2020 audit work program update and hotline activity. (SRussell@Carson.org)

Staff Summary: Representatives from Eide Bailey, LLP will be discussing the progress of the FY 2020 audit work program as well as any items received through the Fraud, Waste & Abuse Hotline.

Agenda Action: Formal Action/Motion   Time Requested: 10 minutes

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Proposed Motion
N/A

Board's Strategic Goal
 Efficient Government

Previous Action
N/A

Background/Issues & Analysis
Standing item for discussion and update.

Applicable Statute, Code, Policy, Rule or Regulation
Carson City Charter § 3.075; Carson City Municipal Code § 2.14.040

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
N/A

Board Action Taken:

Motion: _____   1) _____   Aye/Nay

                                                     2) _____   _____

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(Vote Recorded By)

Audit Committee Agenda Item Report

Meeting Date: August 4, 2020
Submitted by: Sheri Russell
Submitting Department: Finance
Item Type: Other / Presentation
Agenda Section:

Subject:
For Discussion Only: Discussion regarding dates for the next meeting of the Audit Committee.

Suggested Action:
Discussion Only

Attachments: