

**Carson City Audit Committee
Agenda Report**

Date Submitted: April 23, 2012

Agenda Date Requested: May 8, 2012

To: Chair and Members

From: Michael Bertrand, Chairman

Subject Title: For Possible Action: Discussion and possible action to consider recommendations for possible internal audits and make a recommendation to the Board of Supervisors for consideration.

Summary: Based on the presentation of the Enterprise Risk Assessment for Carson City by Moss Adams, and possible public discussion, recommendations will be made for possible audits to the Carson City Board of Supervisors.

Type of Action Requested: (check one)

☐ Resolution

☐ Ordinance

☒ Formal Action/Motion

☐ Other (Specify)

Does This Action Require A Business Impact Statement: ☐ Yes ☒ No

Recommended Committee Action: Will depend on discussion and possible recommendations.

Explanation for Recommended Committee Action: See Staff Summary

Applicable Statute, Code, Policy, Rule or Regulation: N/A

Fiscal Impact: N/A

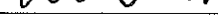
Explanation of Impact: N/A

Funding Source: N/A

Alternatives: None

Supporting Material: Memo from Moss-Adams

Prepared By: Janet Busse, City Manager's Office

Reviewed By: 
(Finance Director)

Date: 4/27/12

(Finance Director)

Board Action Taken:

Motion: _____

Member

Aye/Nay

1) _____

2) _____

3) _____

4) _____

5) _____

(Vote Recorded By)

memorandum

Date: April 25, 2012

To: Nick Providenti

From: Mark Steranka

Subject: Enterprise Risk Assessment: Preliminary Recommendations for Performance Audits

Listed below are projects identified through the risk assessment process as addressing the target areas for efficiency, effectiveness, revenue enhancement, and expenditure reduction.

Tier 1: Short-term projects

1. Assess public defender cost and utilization to evaluate whether the City should use State or contracted attorneys, or hire City attorneys
2. Fleet maintenance efficiency study
3. Community facility cost recovery analysis, including the community center, aquatics center, ice rink, and golf course
4. Analyze potential for administrative shared services group between some or all City departments

Tier 2: Longer-term, more complex projects

1. Review Question 18 obligations and 40/40/20 scenario, and determine whether a shift to fund a greater proportion of maintenance and operations is feasible
2. Ambulance cost recovery analysis
3. Water and sewer capital project cost analysis to determine whether cost efficiencies can be found in current capital projects