

CARSON CITY AUDIT COMMITTEE
Minutes of the April 21, 2015 Meeting
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A meeting of the Carson City Audit Committee was scheduled for 3:00 p.m. on Tuesday, April 21, 2015 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bertrand
Vice Chairperson William Prowse
Member Lori Bagwell
Member Donald Leonard
Member Mary Sanada

STAFF: Nancy Paulson, Deputy Finance Director
Sheri Russell, Accounting Manager
Adriana Fralick, Chief 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 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 (3:00:01) - Chairperson Bertrand called the meeting to order at 3:00 p.m. Roll was called; a quorum was present.

3. PUBLIC COMMENTS (3:00:18) - Chairperson Bertrand entertained public comment; however, none was forthcoming.

4. POSSIBLE ACTION TO ADOPT THE AGENDA (3:00:57) - Chairperson Bertrand suggested modifying the agenda to address items 6 and 7 prior to item 5, and entertained a motion. **Member Sanada so moved. Member Bagwell seconded the motion. Motion carried 5-0.**

5. PRESENTATION BY MOSS-ADAMS, LLP ON THE FINAL REPORT OF THE ASSESSMENT OF INTERNAL CONTROLS FOR THE AUDIT COMMITTEE'S CONSIDERATION; DISCUSSION AND POSSIBLE ACTION TO FORWARD A RECOMMENDATION TO THE BOARD OF SUPERVISORS (3:24:09) - Chairperson Bertrand introduced and provided background information on this item. Moss-Adams, LLP Policy and Planning Director Mark Steranka provided additional background information, and an overview of the subject item. Kim Cook, of Moss-Adams, LLP, reviewed the agenda materials. Ms. Cook, Ms. Paulson, City Manager Nick Marano, and Ms. Russell responded to questions of clarification, and extensive discussion ensued.

Chairperson Bertrand entertained a motion. **Vice Chairperson Prowse moved to accept the report and forward it to the Board of Supervisors. Member Sanada seconded the motion.** Chairperson Bertrand entertained discussion on the motion and, when none was forthcoming, called for a vote.

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

6. DISCUSSION AND POSSIBLE ACTION TO DIRECT STAFF REGARDING THE CURRENT AUDIT WORK PROGRAM UPDATE (3:01:49) - Chairperson Bertrand introduced this item. Moss-Adams, LLP Policy and Planning Director Mark Steranka reviewed the agenda materials, and responded to questions of clarification. Following discussion, consensus of the committee was that no formal action was necessary.

7. DISCUSSION AND POSSIBLE ACTION REGARDING THE POSSIBILITY OF SCHEDULING FUTURE AUDIT COMMITTEE MEETINGS IN THE EVENINGS (3:17:59) - Chairperson Bertrand introduced, provided background information on this item, and entertained discussion. Following discussion, Chairperson Bertrand entertained a motion. **Vice Chairperson Prowse moved to hold the next Audit Committee meeting at 5:30 p.m. Member Bagwell 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 Lori Bagwell
AYES:	Vice Chair Prowse, Members Bagwell, Leonard, Sanada, Chair Bertrand
NAYS:	None
ABSENT:	None
ABSTAIN:	None

8. POSSIBLE ACTION TO SCHEDULE THE NEXT MEETING OF THE CARSON CITY AUDIT COMMITTEE (4:22:32) - Chairperson Bertrand introduced this item and, following discussion, entertained a motion. **Member Bagwell moved to schedule the next committee meeting for Wednesday, June 3rd at 5:30 p.m. Vice Chairperson Prowse seconded the motion.** Chairperson Bertrand entertained discussion on the motion and, when none was forthcoming, called for a vote.

RESULT:	Approved [5 - 0]
MOVER:	Member Lori Bagwell
SECOND:	Vice Chairperson Bill Prowse
AYES:	Member Bagwell, Vice Chair Prowse, Members Sanada, Leonard, Chair Bertrand
NAYS:	None
ABSENT:	None
ABSTAIN:	None

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9. PUBLIC COMMENT (4:32:44) - Chairperson Bertrand entertained public comment; however, none was forthcoming.

10. ACTION TO ADJOURN (4:33:01) - A motion was made, seconded, and carried unanimously to adjourn the meeting at 4:33 p.m.

The Minutes of the April 21, 2015 Carson City Audit Committee meeting are so approved this 3rd day of June, 2015.

MICHAEL BERTRAND, Chair