

CARSON CITY AUDIT COMMITTEE
Minutes of the August 9, 2016 Meeting
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A meeting of the Carson City Audit Committee was scheduled for 3:00 p.m. on Tuesday, August 9, 2016 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bertrand
Member Lori Bagwell
Member Catherine Byrne
Member Don Leonard

STAFF: Nancy Paulson, Chief Financial Officer
Sheri Russell, Deputy Chief Financial Officer
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 Recording Secretaries Division of the Carson City Clerk's Office, during regular business hours.

1 - 2. CALL TO ORDER AND ROLL CALL (3:01:30) - Chairperson Bertrand called the meeting to order at 3:01 p.m. Ms. King called the roll; a quorum was present.

3. PUBLIC COMMENTS AND DISCUSSION (3:01:56) - Chairperson Bertrand entertained public comment; however, none was forthcoming.

4. POSSIBLE ACTION ON APPROVAL OF MINUTES - May 17, 2016 and June 7, 2016 (3:02:34) - Chairperson Bertrand introduced this item, and entertained a motion. **Member Byrne moved to approve the minutes, as presented. Member Bagwell seconded the motion. Motion carried 4-0.**

5. POSSIBLE ACTION ON ADOPTION OF AGENDA (3:02:55) - Chairperson Bertrand entertained a motion to adopt the agenda. **Member Leonard moved to adopt the agenda, as published. Member Bagwell seconded the motion. Motion carried 4-0.**

6. DISCUSSION AND POSSIBLE ACTION TO DIRECT STAFF REGARDING THE CURRENT AUDIT WORK PROGRAM UPDATE (3:03:12) - Chairperson Bertrand introduced this item, and Moss-Adams, LLP Partner Mark Steranka reviewed the agenda materials.

7. PRESENTATION BY MOSS-ADAMS, LLP ON THE P-CARD AND PAYROLL TESTING PROJECTS FOR THE AUDIT COMMITTEE'S CONSIDERATION; DISCUSSION AND POSSIBLE ACTION TO MAKE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS (3:05:47) - Chairperson Bertrand introduced this item, and Moss-Adams, LLP Partner Mark Steranka reviewed the agenda materials. At Chairperson Bertrand's request, Chief Financial Officer Nancy Paulson and Chief Information Officer Eric Von Schimmelmann provided staff's response to the findings. Extensive discussion followed, and Chairperson Bertrand requested staff to develop a procedure to ensure separated employees are immediately locked out of all computer accesses. He suggested that Moss-Adams, LLP provide recommendations relative to developing a policy or procedure.

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Ms. Paulson reviewed staff's response relative to the time sheet and P-Card procedures findings. Ms. Paulson, Mr. Steranka, and Deputy Finance Director Sheri Russell responded to questions of clarification, and discussion ensued. Chairperson Bertrand commended the report and entertained questions or comments. When no questions or comments were forthcoming, he closed the subject item. Consensus of the committee was that no formal action was necessary.

8. PRESENTATION ON UPDATE AND DEMONSTRATION OF THE CITY'S PERFORMANCE METRICS DASHBOARD (3:31:30) - Chairperson Bertrand introduced this item. Business Development Manager Michael Salogga provided background information, and reviewed the agenda materials in conjunction with displayed slides. Mr. Salogga responded to questions of clarification, and discussion ensued. Chairperson Bertrand entertained additional questions or comments and, when none were forthcoming, thanked Mr. Salogga for his presentation.

9. POSSIBLE ACTION TO SCHEDULE NEXT MEETING OF THE CARSON CITY AUDIT COMMITTEE (3:53:57) - Chairperson Bertrand introduced this item and, following discussion, consensus of the committee was to schedule the next meeting for Tuesday, November 8th.

10. PUBLIC COMMENT (3:55:20) - Chairperson Bertrand entertained public comment; however, none was forthcoming.

11. ACTION TO ADJOURN (3:55:55) - Member Bagwell moved to adjourn the meeting at 3:55 p.m.

The Minutes of the August 9, 2016 Carson City Audit Committee meeting are so approved this 16th day of November, 2016.

MICHAEL BERTRAND, Chair