

**CARSON CITY AUDIT COMMITTEE**  
**Minutes of the November 16, 2016 Meeting**  
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A meeting of the Carson City Audit Committee was scheduled for 3:00 p.m. on Wednesday, November 16, 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 Donald Leonard

**STAFF:** Nancy Paulson, 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 (3:01:50)** - Chairperson Bertrand called the meeting to order at 3:01 p.m. Ms. King called the roll; a quorum was present.

**3. PUBLIC COMMENT (3:02:08)** - Chairperson Bertrand entertained public comment; however, none was forthcoming.

**4. POSSIBLE ACTION ON APPROVAL OF MINUTES - August 9, 2016 (3:02:41)** - Chairperson Bertrand introduced this item, and entertained a motion. **Member Bagwell moved to approve the minutes. Member Leonard seconded the motion. Motion carried 4-0.**

**5. POSSIBLE ACTION ON ADOPTION OF AGENDA (3:02:59)** - Chairperson Bertrand introduced this item, and entertained a motion. **Member Leonard moved to adopt the agenda. The motion was seconded and carried unanimously.**

**6. PUBLIC MEETING ITEMS:**

**6(A) DISCUSSION AND POSSIBLE ACTION TO DIRECT STAFF REGARDING THE CURRENT AUDIT WORK PROGRAM UPDATE (3:03:16)** - Chairperson Bertrand introduced this item. Moss-Adams, LLP Partner Mark Steranka commended the outcome of the downtown improvement project. Mr. Steranka reviewed the agenda materials, responded to questions of clarification, and discussion ensued.

**6(B) DISCUSSION REGARDING THE MONITORING, REVIEW, AND CLOSURE OF INTERNAL AUDIT FINDINGS INCLUDED IN THE AUDIT FINDINGS TRACKING REPORT, AND POSSIBLE ACTION TO PROVIDE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS FOR CLOSURE OF COMPLETED PROJECTS (3:14:26)** - Chairperson Bertrand introduced this item. Moss-Adams, LLP Partner Mark Steranka reviewed the agenda materials, and

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responded to questions of clarification. Chairperson Bertrand entertained a motion. **Member Leonard moved to close the four items recommended for closure by Moss-Adams, LLP. Member Bagwell seconded the motion.** Chairperson Bertrand entertained discussion on the motion and, when none was forthcoming, called for a vote. **Motion carried 4-0.**

**6(C) PRESENTATION AND DISCUSSION ON DRAFT CITY-WIDE CASH HANDLING POLICY AND PROCEDURES, DEVELOPED BY THE CITY BASED ON RECOMMENDATIONS FROM MOSS-ADAMS, LLP, AS A RESULT OF THEIR CASH HANDLING IMPROVEMENT PROJECT (3:21:57)** - Chairperson Bertrand introduced this item, and Chief Financial Officer Nancy Paulson provided background information. Ms. Paulson introduced City Treasurer Gayle Robertson, who reviewed the policy and procedures, which were included in the agenda materials. Ms. Robertson and Ms. Paulson responded to questions of clarification, and extensive discussion ensued. Chairperson Bertrand entertained additional discussion and, when none was forthcoming, thanked Ms. Robertson and Mr. Steranka. Member Bagwell thanked the City staff involved in preparing the policy and procedures.

**7. PUBLIC COMMENT (3:47:27)** - Chairperson Bertrand entertained public comment; however, none was forthcoming.

**8. ACTION TO ADJOURN (3:47:34)** - A brief discussion took place to schedule the next committee meeting for 3:30 p.m. on Tuesday, February 14<sup>th</sup>. Chairperson Bertrand entertained a motion to adjourn. Member Bagwell moved to adjourn the meeting at 3:49 p.m. Member Byrne seconded the motion. Motion carried unanimously.

The Minutes of the November 16, 2016 Carson City Audit Committee meeting are so approved this 14th day of February, 2017.

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MICHAEL BERTRAND, Chair