



## STAFF REPORT

<b>Report To:</b>	Board of Supervisors	<b>Meeting Date:</b>	March 17, 2022
<b>Staff Contact:</b>	Sheri Russell, Chief Financial Officer (srussell@carson.org)		
<b>Agenda Title:</b>	For Possible Action: Discussion and possible action regarding the designation of HintonBurdick CPAs and Advisors ("HintonBurdick") as the auditing firm for Fiscal Year 2021-22, to provide auditing services in an amount not to exceed \$94,750. (Sheri Russell, srussell@carson.org)		

**Staff Summary:** NRS 354.624 requires Carson City to designate the auditor or audit firm not later than three months before the close of the Fiscal Year for which the audit is to be made. Carson City must also notify the Department of Taxation of the designation by March 31, 2022. Staff's recommendation to designate HintonBurdick was approved by the Audit Committee on March 9, 2021, and on March 18, 2021, the Board of Supervisors approved a three-year contract with two optional one-year extensions.

<b>Agenda Action:</b>	Formal Action / Motion	<b>Time Requested:</b>	Consent
-----------------------	------------------------	------------------------	---------

---

### Proposed Motion

I move to designate HintonBurdick as the auditing firm for the Fiscal Year 2021-22.

### Board's Strategic Goal

Efficient Government

### Previous Action

The Board of Supervisors approved Contract 20300264 on March 18, 2021.

### Background/Issues & Analysis

Pursuant to NRS 354.624(3), the Board of Supervisors may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation, not later than 3 months before the close of the fiscal year for which the audit is to be made.

Staff previously published a public request for statement of qualifications including a bid amount, and created the Finance Review and Selection Committee to help review the applications received. Staff identified the recommended firm because they have the necessary qualifications at the most reasonable cost. Staff's recommendation was approved by both the Audit Committee and the Board of Supervisors in 2021, resulting in a three-year contract with two optional one-year extensions. For Fiscal Year 2021-22 audit services to be provided by HintonBurdick, the audit fees are estimated to be \$94,750.

### Applicable Statute, Code, Policy, Rule or Regulation

NRS 354.624

### Financial Information

**Is there a fiscal impact? Yes**

**If yes, account name/number:** See attached fiscal information.

**Is it currently budgeted? No**

**Explanation of Fiscal Impact:** Amounts will be incorporated into the Fiscal Year 2023 Budget.

**Alternatives**

N/A

**Attachments:**

[Audit Fees Worksheet FY2022.pdf](#)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay

2) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

---

(Vote Recorded By)

Audit Fees Worksheet - HintonBurdick 2022 Audit (2023 Budget)

	Audit Fees Account	Amount	
General Fund: Finance Dept.	1010701-500312	\$ 42,031.10	44.4%
General Fund: Landfill	1013904-500312	3,638.40	3.8%
Ambulance Fund	5012525-500312	2,274.00	2.4%
Stormwater Utility Fund	5053702-500312	663.25	0.7%
Wastewater Utility Fund	5103201-500312	18,950.00	20.0%
Water Utility Fund	5203502-500312	18,950.00	20.0%
Building Permits Fund	5251414-500312	1,516.00	1.6%
Cemetery Fund	5305067-500312	663.25	0.7%
Fleet Fund	5603025-500312	1,516.00	1.6%
Group Insurance Fund	5700706-500312	1,516.00	1.6%
Workers Compensation Fund	5800704-500312	1,516.00	1.6%
Insurance Fund	5900745-500312	<u>1,516.00</u>	1.6%
		\$ 94,750.00	100.00%
Bid includes 2 Programs	\$ 93,250.00		
Add two more to be safe	<u>1,500.00</u>		
	\$ 94,750.00		