

**Carson City
Request for Board Action**

Date Submitted: 10/29/13

Agenda Date Requested: 11/07/13

Time Requested: 20 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: For Possible Action: Action to accept the Audit Committee's recommendation regarding staff progress on action being taken on past internal audits and accept the Internal Audit Findings Response Tracking Report that will be used to track all internal audits.
(Nick Providenti)

Staff Summary: Moss Adams and City staff have combined to establish an Internal Audit Findings Response Tracking Report. The Audit Committee accepted the report and recommended it's usage to the Board of Supervisors at their October 8, 2013 meeting.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (X) No

Recommended Board Action: I move to accept the Audit Committee's recommendation for using the Internal Audit Findings Response Tracking Report that will be used to track all internal audits.

Explanation of Recommended Board Action: See Staff Summary.

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

Fiscal Impact: Minimal – staff time only

Explanation of Impact: n/a

Funding Source: n/a

Alternatives: Do not accept the report and/or make different recommendations

Supporting Material: Internal Audit Findings Response Tracking Report.

Prepared By: Nick Providenti

Reviewed By: [Signature]
(Department Head)

Date: 10/29/13

: [Signature]
(City Manager)

Date: 10/29/13

: [Signature]
(District Attorney)

Date: 10/29/13

: [Signature]
(Finance Director)

Date: 10/29/13

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

Carson City
Internal Audit Findings Response Tracking

| Item No. | Report | BOS Acceptance /Approval | BOS Direction to Implement | Finding No. | Finding | Recommendation | Responsible Department | Department Owner | Remediation Plan (Course of Action & Expected Benefits) | Estimated Cost | Estimated Savings | Finding corrected? (Y, N, Partial) | Expected Completion Date | Actual Completion Date | Status Comments |
|----------|--------|--------------------------|----------------------------|-------------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|------------------------------------|--------------------------|------------------------|-----------------|
| 1 | Golf | 1/17/2013* | No | * | 10 findings provided in the report. | 10 recommendations provided in the report, some for CCMGC action and some for City action. | City Manager's office. | City Manager. | Even though the BOS did not provide direction to City staff, the City Manager and the Director of Finance negotiated a new lease agreement with CCMGC. The new agreement provides for payment to the City based on a percentage of CCMGC revenue for as long as CCMGC is operating the golf courses. | | | | | | |
| 2 | PD | 1/17/2013* | No | | 4 findings provided in the report. | 4 recommendations provided in the report. | City Manager's office. | City Manager. | Even though the BOS did not provide direction to City staff, the City Manager intends to meet with the Nevada State Public Defender (NSPD) to review costs to Carson City for services provided by NSPD. | | | | | | |
| 3 | CF | 1/17/2013 | Yes, specify direction | IV.A.1 | The Carson City School District is a major user of many community facilities at no cost. | Evaluate the cost-effectiveness of School District and other Joint Use Agreements. | | | | | | | | | |
| 4 | CF | 1/17/2013 | Yes, specify direction | IV.A.2 | School District reservations take precedence over paying customers. | Consider reprioritizing reservations and bookings at the Community Center and Theater to better accommodate paying customers. | | | | | | | | | |

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| 5 | CF | 1/17/2013 | Yes, specify direction | IV.A.3 | Program and facility cost recovery and discounts vary widely between Parks and Recreation activities, largely driven by Board of Supervisors resolutions. | Conduct a cost recovery and activity prioritization process with the input of the Board of Supervisors to develop an updated cost recovery model and mission for the Parks and Recreation Department. | | | | | | | | | |
| 6 | CF | 1/17/2013 | Yes, specify direction | IV.B.1 | Most programs and activities housed at the Community Center achieve 100% or greater cost recovery. | Continue to support programs with the highest amount of cost recovery. | | | | | | | | | |
| 7 | CF | 1/17/2013 | Yes, specify direction | IV.B.2 | The Community Center receives a 56% General Fund subsidy. | Pursue opportunities to increase revenues, particularly for the Theater. | | | | | | | | | |
| 8 | CF | 1/17/2013 | Yes, specify direction | IV.B.3 | Theater operations, budgeting, and planning are integrated with the Community Center. | Itemize Community Center revenues and expenditures to determine the sources and uses of funds and enable more precise budgeting. | | | | | | | | | |
| 9 | CF | 1/17/2013 | Yes, specify direction | IV.B.4 | Question 18 funds would be available to support Theater operations if planned capital improvements were made. | Determine how to leverage Question 18 funds to make capital improvements and unlock operations funding. | | | | | | | | | |
| 10 | CF | 1/17/2013 | Yes, specify direction | IV.B.5 | The Theater does not have dedicated marketing or booking support. | Investigate the feasibility of employing a dedicated marketing and booking staff member to manage and promote Theater reservations. | | | | | | | | | |

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| 11 | CF | 1/17/2013 | Yes, specify direction | IV.B.6 | There are currently no fundraising, sponsorship, or advertising initiatives for the Theater. | Explore opportunities for sponsorships, fundraising, and advertising for the Theater. | | | | | | | | | |
| 12 | CF | 1/17/2013 | Yes, specify direction | IV.B.7 | Marketing, coordination, fundraising, maintenance, and management of the Theater are limited by City budget constraints. | Evaluate the opportunity for outsourcing management and operations of the Theater to a non-profit. | | | | | | | | | |
| 13 | CF | 1/17/2013 | Yes, specify direction | IV.C.1 | The Aquatic Facility receives a 50% General Fund subsidy. | Consider raising admissions fees. | | | | | | | | | |
| 14 | CF | 1/17/2013 | Yes, specify direction | IV.C.2 | Recreational leisure use of the Aquatic Facility is limited. | Market the outdoor pool for recreational use during the summer. | | | | | | | | | |
| 15 | CF | 1/17/2013 | Yes, specify direction | IV.C.3 | The Aquatic Facility is not promoted on the Convention and Visitors Bureau website. | Collaborate with the Convention and Visitors Bureau to market the Aquatic Facility to residents and visitors. | | | | | | | | | |
| 16 | CF | 1/17/2013 | Yes, specify direction | IV.D.1 | Ice Rink advertising revenues fell 47.6% from FY 10-11 to FY 11-12. | Continue to pursue advertising and sponsorship opportunities. | | | | | | | | | |
| 17 | CF | 1/17/2013 | Yes, specify direction | IV.D.2 | The Ice Rink is not available to rent for private events. | Explore revenue generating opportunities for renting the Ice Rink for events. | | | | | | | | | |
| 18 | Fleet | 7/18/2013 | Yes, specify direction | III.A.1 | The Fleet Services facility could be organized more efficiently. | Redesign the main shop to support better workflow, provide supervision oversight, and restrict customer access to work areas. | | | | | | | | | |