

**CARSON CITY CONSOLIDATED MUNICIPALITY  
NOTICE OF MEETING OF THE  
CARSON CITY AUDIT COMMITTEE**

**Day:** Tuesday  
**Date:** July 19, 2011  
**Time:** Beginning at 3:00 p.m.  
**Location:** Community Center, Sierra Room  
851 East William Street  
Carson City, Nevada

## **Agenda**

- 1. Call to Order**
- 2. Roll Call**
- 3. Public Comments and Discussion:**

The public is invited at this time to comment on and discuss any topic that is relevant to, or within the authority of, the Carson City Audit Committee. In order for members of the public to participate in the Committee's consideration of an agenda item, the Committee strongly encourages members of the public to comment on an agenda item during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken.

- 4. For Possible Action: Approval of Minutes - June 14, 2011**

- 5. For Possible Action: Adoption of Agenda**

### **Agenda Items**

- 6. For Possible Action: To select a committee chairman.**

Staff Summary: This item will allow the Committee to elect a committee chairman. The Chairman will be responsible to lead the meeting pursuant to the posted agenda.

- 7. For Possible Action: Discussion and possible action to determine the future role of the Audit Committee.**

Staff Summary: The Audit Committee will discuss its future role and direction in terms of the Carson City audit function. In the recent past, Carson City has employed a full-time internal auditor with the direction to complete performance audits. After that, an internal auditor was hired and directed to complete audits that focused on internal control issues rather than overall program performance. Considering the current challenges facing Carson City, and taking into account the current priorities set by the Board of Supervisors, the Committee will determine what their role will be in future audit endeavors. The determination made by the Audit Committee will be forwarded to the Board of

Supervisors for possible concurrence and action. Included in the Agenda Packet are the following materials in preparation for this discussion:

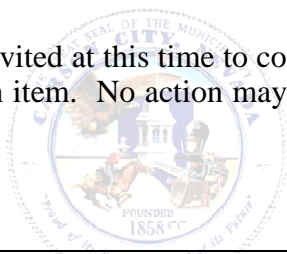
- A. A graphic depiction of the components that may be included in the scope of a performance audit.
- B. A Government Official's Guide to Establishing a Performance Audit Function from the Association of Local Government Auditors.
- C. Carson City Municipal Code Section 2.14, "Carson City Audit Committee."
- D. Snohomish County Code, Section 2.70, "OFFICE OF COUNTY PERFORMANCE AUDITOR."
- E. Performance Audit completed for Nevada State Parole and Probation.
- F. Internal Audit Report, Audit of the Fire Department, July 1, 2004.
- G. Audit completed by the Carson City Internal Auditor on the Carson City Redevelopment Authority.

**8. For Possible Action: Discussion regarding the future employment status of the Internal Audit – employee or contractor.**

Staff Summary: A full time Internal Auditor positions is not included in the 2011/2012 Fiscal Year Budget for Carson City. However, a total of \$54,000 is appropriated for Internal Audit services – either by an employee or by a contractor.

**9. Public Comment** - The public is invited at this time to comment on any matter that is not specifically included on the agenda as an action item. No action may be taken on a matter raised under this item of the agenda.

**10. For Possible Action: To Adjourn**



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*Agenda Management Notice - Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.*

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*Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, you are encouraged to call the responsible agency or the City Manager's Office. You are encouraged to attend this meeting and participate by commenting on any agenda item.*

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*Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the City Manager's Office in writing at 201 North Carson Street, Carson City, NV, 89701, or by calling (775)887-2100 at least 24 hours in advance.*

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*This meeting can be viewed on Channel 226. For specific dates and times - [www.bactv.org](http://www.bactv.org).*

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*This agenda and backup information are available on the City's website at [www.carson.org/agendas](http://www.carson.org/agendas)*

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This notice has been posted at the following locations:

- Community Center 851 East William Street
  - Public Safety Complex 885 East Musser Street
  - City Hall 201 North Carson Street
  - Carson City Library 900 North Roop Street
  - Business Resource & Innovation Center (BRIC) 108 East Proctor Street
- Date: July 12, 2011