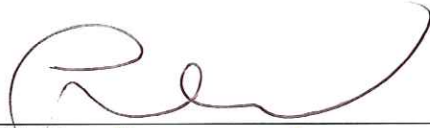
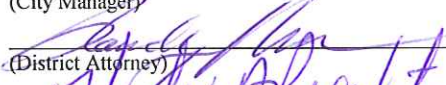


Reviewed By:



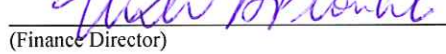
(City Manager)

Date: 12/6/11



(District Attorney)

Date: 12/6/11



(Finance Director)

Date: 12/6/11

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)



CARSON CITY AUDIT COMMITTEE

The Carson City Board of Supervisors is seeking applications from individuals who may be interested in serving on the Audit Committee in the following category:

- **Citizen at Large**

“Citizens at Large” should have experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an audit committee.

Applicants should be aware this Committee requires a minimum commitment of up to three hours a month. All members serve without compensation. The Board of Supervisors will interview and appoint qualified persons to the Audit Committee. Members must be residents and registered voters of Carson City.

There are two vacancies for terms that expire in December 2013.

Volunteer applications may be obtained from the Carson City Executive Offices. **Applications will be accepted until December 1, 2011.**

Let it be known all applications submitted to this office will be considered public information. Thank you for your interest in helping Carson City.

CARSON CITY EXECUTIVE OFFICES

201 N. Carson Street #2

Carson City, Nevada 89701

(775)887-2100 FAX(775)887-2286

E-Mail lbanks@carson.org

Web Page <http://www.carson.org>

(About Carson City; Boards, Committees and Commissions)

AN EQUAL OPPORTUNITY EMPLOYER

AUDIT COMMITTEE

<u>MEMBER</u>	<u>APPOINTMENT</u>	<u>TERM EXPIRES</u>
<p><u>Internal Auditor</u> (part time) Casey, Neilon & Assoc. LLC Contact: Niki Neilon, CPA 503 N. Division St. Carson City, NV 89703 283-5555 (w) 283-0494 (f)</p>	<p>Appointed by BOS</p>	
<p><u>Board of Supervisors</u> John McKenna 201 N. Carson St. Ste. 2 Carson City, NV 89701 883-2908 (w) 450-2260 (c) john@mckennacpa.com</p>	<p>Initial Term 01/11</p>	<p>01/2012</p>
<p><u>Citizens at Large</u> Kenneth Brown 916 Jackson Way Carson City, NV 89701 888-2008 (w) 883-8997 (h) kenbrown@gbis.com</p>	<p>Initial Term 03/08 Reappt. 12/08; 01/10</p>	<p>12/2011</p>
<p>Michael Bertrand (Chair) 4320 Gentry Ln. Carson City, NV 89701 882-8892 (w) 544-1832 (c) michael@bertrandcpa.com</p>	<p>Initial Term 01/10</p>	<p>12/2011</p>
<p>William (Bill) Prowse (Vice-chair) 3279 Upland Ct. Carson City, NV 89703 684-1168 (w) 883-0902 (h) willpro2001@yahoo.com</p>	<p>Initial Term 10/09 Reappt. 01/11</p>	<p>12/2012</p>
<p>Robert Parvin 218 Carville Cir. Carson City, NV 89703 841-7184 (h) rparvinr@gmail.com</p>	<p>Initial Term 01/11</p>	<p>12/2012</p>

Continued next page...

AUTHORITY: CCMC, Chapter 2.14.030 provides for creation and organization of the Carson City Audit Committee. The Committee shall be comprised of five members; 1 member from the BOS and 4 members from the public-at-large.

- a. One member of the CC Audit Committee will be selected from the BOS. The board member shall be selected each January when the BOS addresses board and commission assignments.
- b. The four members at-large of the committee will be interviewed and selected by the BOS. These members should have experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an audit committee. The terms shall be staggered 2-years, expiring on each alternate year.

*Reappointment OK

MEETINGS: Quarterly

PURPOSE: Pursuant to CCMC 2.14.020, the role of the Audit Committee is to maintain oversight of the auditing function, both internal and external resulting in increased integrity and efficiency of the audit processes for the city and the city's system of internal controls and financial reporting. The committee has three primary characteristics for it to successfully fill its obligations: 1. Independence, 2. Communication, and 3. Accountability.

Liaison:

Attorney Assignment: Randal Munn 283-7665 rmunn@carson.org

- END DATA -

BERTRAND & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
Members American Institute of Certified Public Accountants

591 S. Saliman Rd. Suite 2
Carson City, NV 89701
Tel 775.882.8892
Fax 775.562.2667
Email: Michael@bertrandcpa.com

September 13, 2011

Carson City Executive Offices
Attn: Laura Banks
201 N. Carson St. Suite #2
Carson City, NV 89701

Re: Audit Committee

Dear Laura,

Thank you for your letter dated November 2 inquiring if I would be willing to continue serving as a member of the audit committee. In response, I would like to continue serving on the audit committee for another term.

Thank you for all your assistance to this committee which has been greatly appreciated.

Sincerely,


Michael Bertrand

RECEIVED

NOV 14 2011

CARSON CITY
EXECUTIVE OFFICES



Ken Brown, LTD

Bookkeeping
Income Tax Preparation
Records Reconstruction
Family Budgeting

RECEIVED

NOV 30 2011

CARSON CITY
EXECUTIVE OFFICES

Carson City Executive Offices
Attn: Laura Banks
201 N. Carson St., Ste #2
Carson City, NV 89701

November 30, 2011

Re: Re-Appointment to the Carson City Audit Committee

Dear Laura,

Please consider with this written notice that I would like to stay on as a member of the Carson City Audit Committee.

As you know we have just agreed on an auditing company to recommend to the Board of Supervisors for hiring to conduct the internal audit service for the city and I would like to stay on and see the implementation through.

Please call me at 888-2008 or e-mail me at kenbrown@gbis.com with questions.

Thank you very much.

Sincerely,

A handwritten signature in black ink that reads 'Ken Brown'. The signature is fluid and cursive, written over a horizontal line.

Ken Brown
Carson City Audit Committee Member

NOV 30 2011

Carson City Application for Appointive/Volunteer Position

CARSON CITY EXECUTIVE OFFICES

Please print or type

Title of Board or Commission: Audit Committee

Title of Position: Citizen at Large

Name: Sims Aaron M.

Address: 1930 Carson St. Rm 219 Carson City NV 89706

Occupation/Business: Candidate for Mayor

Telephone: Work- / Home- / Cell- 775-721-3011 E-mail- Simsamerica@yahoo.com

How long have you lived in Carson City: 1 1/2 yrs Are you an active Carson City Registered Voter: yes

NOTE: ONLY COMPLETE IF A DEGREE IS REQUIRED FOR THIS POSITION

College, professional, vocational or other schools attended	Major Subject	Degree Conferred
<u>Western Nevada</u>	<u>Criminal Justice</u>	<u>AA</u>

1. Briefly Describe the Qualifications You Possess Which You Feel Would Be An Asset to this Board/Commission/Committee.

I am an outgoing public speaker with excellent people skills. I also have a knowledge of Audit laws

2. List the Community Organizations in Which You Have Participated and Describe Participation.

Douglas County & State Republican Party worked as volunteer / student leader.
Kiwano Club - president of Builders Club.

3. List Your Affiliation With Professional or Technical Societies. (if required for the Position)

Kiwanis club member.

4. Do You Anticipate Any Potential Conflicts of Interest? NO If Yes Please Explain.

Business in Carson City Service Area: NONE

Length of time in Business: _____

Personal/Professional References:

Name	Address	Telephone #
<u>Cheryl Van Dacker</u>	<u>_____</u>	<u>775-783-3521</u>
<u>Devon Mitchell</u>	<u>Military</u>	<u>775-450-0355</u>

I have sufficient time to devote to this community and plan to attend the required meetings if I am appointed to fill this or a future vacancy. I understand that if I am appointed to a Board/Commission or Committee where a disclosure of Assets Statement is required by State Law or Council Policy I shall do so, and that I may not assume office until 10 days after statement is filed. I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.

Aaron J. M. Jones
Signature of Applicant

11/21/2011
Date

You May Attach More Information

All Applications are Public Information

Applications not acted upon will expire after two years from date submitted unless renewed by applicant.

Mail directly to Carson City Executive Offices

Carson City Executive Offices, 201 N. Carson Street #2, Carson City NV 89701
Phone (775)887-2100 Fax (775) 887-2286

2.14.030 - Composition of the Carson City audit committee.

1. The Carson City audit committee will be independent and objective in its collective mindset individually and as a group. The committee will reflect the following attributes:
 - a. Excellent communication skills with each other and with others;
 - b. A willingness to fully participate in complex and sensitive matters that require resolution;
 - c. Public accounting, governmental accounting and auditing experience.
2. The Carson City audit committee shall be comprised of five (5) members; one (1) member from the board of supervisors and four (4) members from the public at-large.
 - a. One (1) member of the Carson City audit committee will be selected from the board of supervisors. The board member shall be selected each January when the board of supervisors addresses board and commission assignments.
 - b. The four (4) members at-large of the Carson City audit committee will be interviewed and selected by the board of supervisors. These members should have experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an audit committee. The terms shall be for staggered two (2) years; expiring on each alternate year.
 - c. The members at-large shall not accept any consulting, advisory, or other compensatory fees from the city and may not be an affiliated person with the city or any subsidiary thereof.
3. Should a vacancy occur in any position on the Carson City audit committee, the board of supervisors must follow the procedure set forth above to select a new member for the committee. The selection must occur within one (1) month of the vacancy occurring.
4. When deemed necessary, the Carson City audit committee may request that the city manager and other management employees attend a Carson City audit committee meeting in an advisory capacity. This individual may be requested to provide necessary information relative to internal controls, data, and analysis related to the specific objectives of the Carson City audit committee.

(Ord. 2008-10 § 5, 2008)

(Ord. No. 2009-24, § 1, 10-1-2009)

2.14.040 - Responsibilities of the Carson City audit committee.

1. The Carson City audit committee will review and make recommendations to the board of supervisors regarding the annual financial audit, performance, compliance and efficiency audits, including specific issues of concern providing a higher level of accountability over the use of public funds. As appropriate, background documents related to specific audit issues will be sent to the committee during the course of each year.
2. The Carson City audit committee will:
 - a. Provide input into the annual risk assessment plan developed by the city auditor to identify areas of risk or exposure facing the city's organization; review and assess the steps necessary to minimize such risks in the future and improve operating efficiencies;
 - b. Identify with key directors significant risks or exposures facing their organizations/operations to develop a "risk plan" and "audit work plan" to prioritize the city auditor's work load and assess the need for professional services;
 - c. Annually review the audit scope and work plan of the city auditor in conjunction with the external auditors plan to address the coordination of audit efforts to ensure the completeness of coverage, reduction of redundant efforts and effective use of audit resources;
 - d. Discuss the fiscal health of the city in relation to the adopted budget with the city manager and the director of finance;
 - e. Consider matters related to the systems of internal controls, including overseeing compliance by management with applicable policies and procedures;
 - f. Review and make recommendations to the board of supervisors regarding audit findings including the status and implementation of recommendations for both internal and external audits;
 - g. Review and make recommendations to the board of supervisors pertaining to the internal audit budget for operating expenses and capital expenditures;
 - h. Oversee the appointment of the independent auditors to be engaged by the board of supervisors for external reporting and recommend to the board of supervisors the related audit fees;
 - i. Recommend to the board of supervisors to engage outside professional services when deemed appropriate for audit issues;
 - j. Review the internal audit charter and make recommendations to the board of supervisors when changes are deemed necessary;
 - k.

ORDINANCE NO. _____

BILL NO. 125

AN ORDINANCE AMENDING CARSON CITY MUNICIPAL CODE TITLE 2 ADMINISTRATION AND PERSONNEL, CHAPTER 2.14 CARSON CITY AUDIT COMMITTEE, SECTION 2.14.030 COMPOSITION BY REMOVING ONE OF THE BOARD OF SUPERVISORS FROM THE COMMITTEE, REMOVING THE FINANCE DIRECTOR FROM THE COMMITTEE, INCREASING THE NUMBER OF PUBLIC-AT-LARGE MEMBERS FROM TWO TO FOUR AND REMOVING THE REQUIREMENT THAT MEMBERS MUST POSSESS CERTAIN QUALIFICATIONS, SECTION 2.14.040 MEETINGS OF THE CARSON CITY AUDIT COMMITTEE BY REMOVING THE LANGUAGE REGARDING MONTHLY MEETINGS AND OTHER MATTERS PROPERLY RELATED THERETO.

THE BOARD OF SUPERVISORS OF CARSON CITY DO ORDAIN:

SECTION I:

That Carson City Municipal Code Section 2.14.030 is hereby amended as follows:

2.14.030 Composition of the Carson City audit committee.

1. The Carson City audit committee will be independent and objective in its collective mindset individually and as a group. The committee will reflect the following attributes:
 - a. Excellent communication skills with each other and with others;
 - b. A willingness to fully participate in complex and sensitive matters that require resolution;
 - c. Public accounting, governmental accounting and auditing experience.
2. The Carson City audit committee shall be comprised of 5 members; 1 member from the board of supervisors and 4 members from the public at-large.
 - a. 1 member of the Carson City audit committee will be selected from the board of supervisors. The board member shall be selected each January when the board of supervisors addresses board and commission assignments.
 - b. The 4 members at-large of the Carson City audit committee will be interviewed and selected by the board of supervisors. These members should have experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an audit committee. The terms shall be for staggered 2 years; expiring on each alternate year.
 - c. The members at-large shall not accept any consulting, advisory, or other compensatory fees from the city and may not be an affiliated person with the city or any subsidiary thereof.
3. Should a vacancy occur in any position on the Carson City audit committee, the board of supervisors must follow the procedure set forth above to select a new member for the committee. The selection must occur within one month of the vacancy occurring.

4. When deemed necessary, the Carson City audit committee may request that the city manager and other management employees attend a Carson City audit committee meeting in an advisory capacity. This individual may be requested to provide necessary information relative to internal controls, data, and analysis related to the specific objectives of the Carson City audit committee.

SECTION II:

2.14.050 Meetings of the Carson City audit committee.

1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.
3. Meetings are scheduled in accordance with the state's open meeting laws. The city auditor shall establish the agenda for meetings and will provide to members in advance, all appropriate briefing material.

SECTION III:

That no other provisions of Chapter 2.14 are affected by this ordinance.

PROPOSED on _____ (month) _____(day), 2009

PROPOSED by Supervisor _____.

PASSED _____(month) _____(day), 2009.

VOTE:

AYES:

NAYES:

ABSENT:

ATTEST:

ALAN GLOVER, Clerk/Recorder

ROBERT L. CROWELL, Mayor

This ordinance shall be in force and effect from and after the _____ day of the month of _____ of the year 2009.