



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** November 15, 2018

**Staff Contact:** Sheri Russell, Chief Financial Officer (srussell@carson.org)

**Agenda Title:** For Possible Action: To accept the Audit Committee's recommendation to approve the completed remediation plans and remove the completed findings from the Audit Findings Tracking Summary Report. (Sheri Russell, srussell@carson.org)

**Staff Summary:** The completed remediation plans for various recommendations and findings have been presented and approved by the Carson City Audit Committee. Upon approval by the Board of Supervisors, the completed recommendations and findings for the Internal Control Review, Payroll, Purchasing and Procurement Card Internal Controls Testing, Public Guardian review (conducted by Moss Adams), and the 2017 Comprehensive Annual Financial Report and Single Audit findings (conducted by Eide Bailly) will be considered closed and removed from the Audit Findings Tracking Summary Report maintained by the internal auditor and City staff.

**Agenda Action:** Formal Action/Motion

**Time Requested:** 15 minutes

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## **Proposed Motion**

I move to accept the Audit Committee's recommendation to approve the completed remediation plans and remove the completed findings as presented from the Audit Findings Tracking Summary Report.

## **Board's Strategic Goal**

Efficient Government

## **Previous Action**

N/A

## **Background/Issues & Analysis**

Moss Adams had been contracted by Carson City to provide Internal Audit Services for the City through June 30, 2018.

Staff has addressed the following recommendations and/or findings contained in the Audit Findings Tracking Summary Report with remediation plans and consider the findings closed:

- Internal Controls Review - Final item #32 to update policies and procedures - This will complete all recommendations from the 6/4/2015 Review.
- Payroll Internal Control Testing - Final item #1 to update policies and procedures - This will complete all recommendations from the 7/27/16 Review.
- Procurement Card Control Testing - Final item #1 and #2 update policies and procedures - This will complete all recommendations from the 7/27/16 Review.

- Public Guardian Review - Final item #4 update policies and procedures to reflect NRS - This will complete all recommendations from the 5/1/17 Review.
- Purchasing Accounts Payable Internal Controls - Final items #1, #2, #3, and #5, developed procedures and updated policies and procedures - This will complete all recommendations from the 7/6/17 Review.
- Pubic Guardian Follow-up Review - Item #1, #4 #5 and #8 remediation plans have been implemented and policies and procedures updated.
- 2017 CAFR and Single Audit Findings - #1, #2 and #3 remediation plans have been implemented.

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

N / A

**Financial Information**

Is there a fiscal impact?  Yes  No

If yes, account name/number:

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: N/A

**Alternatives**

Do not accept the recommendation and/or make different recommendations.

**Board Action Taken:**

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

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\_\_\_\_\_  
 (Vote Recorded By)

**Carson City - Audit Findings Tracking Summary Report (revised 10-16-18)**

<b>Report Name</b>	<b>Report Submittal</b>	<b>BOS Report Approval</b>	<b>Reporting Entity</b>	<b>Report Findings</b>	<b>Completed Findings</b>	<b>AC Approval</b>	<b>BOS Approval</b>	<b>Notes</b>
Internal Controls Review	3/31/2015	6/4/2015	Internal Auditor	42	41	4/21/2015		
Payroll Internal Controls Testing	7/27/2016	12/21/2017	Internal Auditor	2	1	8/8/2016		
P-card Internal Controls Testing	7/27/2016	12/21/2017	Internal Auditor	2	0	8/8/2016		
Public Guardian Review	5/1/2017	12/21/2017	Internal Auditor	13	12	5/9/2017		
Purchasing and AP Internal Controls Testing	7/6/2017	12/21/2017	Internal Auditor	12	8	7/12/2017		
Capital Projects Process Review	5/3/2018		Internal Auditor	8	0	5/10/2018		
Public Guardian Follow Up Review	5/3/2018		Internal Auditor	8	0	5/10/2018		
FY 2017 CAFR and Single Audit	11/30/2017	12/21/2017	External Auditor	4	0	5/10/2018		
<b>Total (including archived reports)</b>				91	62			

Legend:

Report Submittal = date report submitted to City

BOS Report Approval = date report adopted by BOS

Reporting Entity = organization that prepared the report

Report Findings = number of findings in the report

Completed Findings = number of findings completed by management

AC Approval = Audit Committee approval of completed findings

BOS Approval = Board of Supervisors approval of completed findings

Notes = notes about findings

Carson City  
Internal Controls Review  
03-31-15

Item No.	BOS Acceptance/ Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
32	6/4/2015	Yes, specify direction	E2	The City lacks documented comprehensive and up-to-date processes and procedures.	Document key processes and procedures and make timely updates for changes.	City-wide	City-wide	Moss Adams was performing an inventory of all City policies / procedures as part of the policies / procedures update portion of the FY 15-16 Internal Audit Plan.			Y	3/31/2019	10/15/2018	City Department are updating policies and procedures annually, through our Policy Tech software, a reminder is sent out annually to update them to each document owner.

Carson City  
Payroll Internal Controls Testing  
07-27-16

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	7/27/2016	12/21/2017	1	Payroll procedures were not followed with regard to the timing of time card approval.	Implement a process whereby timecard approval should only take place after the pay period is over and the hours worked can be approved and calculated accurately.	Finance	CFO	The City's payroll procedures state: i) Supervisors in each department collect bi-weekly timesheets for each employee, verify hours worked, verify that the appropriate and authorized coding is indicated on the timesheet and review the accuracy of leave taken. When an employee is not available for signature indicate N/A on the employee signature line. (The employee will be required to come to the Finance Department to sign the timesheet upon his return to work.) ii) Supervisor signs bi-weekly timesheets indicating approval of time submitted, and submits the timesheets and departmental leave or overtime documentation as required by the department to the departmental payroll clerk Friday following the end of the pay period. These procedures will be updated to address the timing of timecard approval.			Y	3/31/2019	10/1/2018	Policy changes need to be written and communicated to departments. UPDATE: Policy has been updated and desiminated to various departments.

Carson City  
P-card Internal Controls Testing  
07-27-16

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	7/27/2016	12/21/2017	1	Carson City's P-Card Program Manual is unclear relative to certain P-Card processes.	Update the P-Card Program Manual to accurately reflect current allowable P-Card processes related to transaction limits and types of purchases.	Finance	CFO	The Procurement Card Program Manual will be updated to accurately reflect current allowable transaction limits and the types of purchases that can be made on a pcard.			Y	3/31/2019	10/15/2018	Policy changes need to be written and communicated to departments. UPDATE: Policy has been updated
2	7/27/2016	12/21/2017	2	Some department use shared department or guardian P-Cards.	Update the P-Card manual to specifically address the processes and procedures for shared department and guardian P-Cards. Evaluate whether the City should continue using shared P-Cards or if each P-Card should be assigned directly to a user.	Finance	CFO	The Procurement Card Program Manual will be updated to specifically address the processes and procedures for shared department and guardian P-Cards.			Y	3/31/2019	10/15/2018	Policy changes need to be written and communicated to departments. UPDATE: Policy has been updated

Carson City  
Public Guardian Review  
05-01-17

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
4	5/1/2017	12/21/2017	4	Public Guardian policies and procedures do not provide comprehensive guidance for asset liquidation.	Develop policies and procedures describing the asset liquidation process and ensure proper internal controls are in place.	Public Guardian	Public Guardian	The Public Guardian is currently writing new policy to add to existing policy and procedures to address the disposition of liquid assets as recommended in the audit. There is new legislation pending that may effect this recommendation.			Y	12/31/2018	10/15/2018	This office is still working out the changes to the NRS affecting our policies and procedures

Carson City  
Purchasing AP Internal Controls Testing  
07-06-17

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	7/6/2017	12/21/2017	1	The City's current policy does not adequately address the process for documenting when a good or service is received.	Update the current policy and procedures to include additional guidance relating to the process of documenting when goods and services are received and require documentation for receipt of good or services before payment is made.	Finance	CFO	The accounts payable invoice processing policy in policytech states "The department is responsible for verifying product has been received. After items have been verified, the accounts payable clerk processes the invoice utilizing the HTE system." The policy will be updated to add a procedure for the departments to document this procedure by initialing and dating the invoice or the packing slip to confirm receipt.			Y	10/15/2018	10/15/2018	Stamps have been distributed. Written policy needs to be updated, but in March we spoke to departments regarding the change in policy. UPDATE: Policy has been updated and disseminated.
2	7/6/2017	12/21/2017	2	The City's current policies and procedures do not adequately address all aspects relating to segregation of duties when receiving goods and approving payment for goods.	Update the current written policies and procedures relating to processing purchases and segregated duties to provide more comprehensive guidance.	Finance	CFO	There are always at 2 least individuals involved in an a/p transaction at the dept level and an approver would most likely never be involved in the receipt of the goods. We believe the added procedure in step 1 will address this.			Y	10/15/2018	10/15/2018	
3	7/6/2017	12/21/2017	3	The City's current policies and procedures do not adequately specify an appropriate process to ensure approval for payment was performed after the goods were received.	Update the current written policies and procedures to require that approval for payments should not be performed until after the documented received date.	Finance	CFO	This will be addressed with the added procedure in step 1.			Y	10/15/2018	10/15/2018	
5	7/6/2017	12/21/2017	5	The vendor name listed on two purchasing invoices did not match the vendor name identified on the edit list and checks.	Provide additional training to supervisors that are involved with reviewing and approving purchasing documents.	Finance	CFO	The Finance Department Accounting Technician and the Accounting Manager confirm that the vendor selected matches the vendor name on the invoice. The accounts payable policy will be updated to reflect this procedure.			Y	10/15/2018	10/15/2018	





Carson City  
Capital Projects Process Review  
05-02-18

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	5/3/2018	NDN	Develop and utilize a scorecard that establishes objective criteria to assist in the evaluation of capital projects during the capital planning selection process.	PW		<p><b>Course of Action-</b> Use current scorecard for sewer CIPs and modify and determine objective criteria to evaluate water and stormwater CIPs (Feb 2019). Scorecards will be prepared for utility project CIPs in time for each year's budget planning period (typically around January/February). We will also plan on developing a scorecard for facility projects (Feb 2020). Ultimate goal is to use data collected through asset management program (work orders, maintenance costs, condition, etc.) to feed CIP decisions</p> <p><b>Expected Benefits-</b> Use of objective data/criteria will help us make effective data driven decisions and improve transparency in the CIP planning process.</p>			P	Feb 2019		We have developed a scorecard for sewer CIP projects and are in the process of developing scorecards for water and stormwater capital projects to be ready for next FY budget planning period (Feb 2019). These scorecards evaluate projects and rank/prioritize using objective data such as age of pipe, material, condition, capacity, maintenance cost, street classification, risk of failure, consequence of failure, etc.
2	5/3/2018	NDN	Cultivate a Project Management Manual that provides standardized templates, checklists, forms, and best practice guidance.	PW		<p><b>Course of Action-</b> Create a project management checklist that guides PMs through all required steps to successfully complete a project. This checklist will reference other project management related documents that offer more detail on specific stages of project management (project initiation forms, guidelines to setting up project in Smartsheet, creating project schedules, QA/QC for projects, project closeout). The checklist will be placed in the project folder and be required to be completed for each CIP.</p> <p>The checklist in combination with specific documents and forms related to project management will be located in a central site on the network and be considered the "Project Management Manual". There is no plan at this time to create an actual manual.</p> <p><b>Expected Benefits-</b> Lead to better management of capital projects</p>			N	PM Checklist (Jan 2019)		<p>In process of developing a project management checklist for project managers to complete for each CIP. This checklist will track from project initiation to closeout. This checklist will reference to other PM documents related to different stages of the project (project initiation forms, guidelines to setting up project in Smartsheet, creating project schedules, QA/QC for projects, project closeout). A draft of checklist has been developed and is currently in circulation for comments. We anticipate checklist to be completed and in-use by Jan 2019.</p> <p>After completion of PM checklist, the checklist in combination with specific documents and forms related to project management will be located in a central site on the network and be considered the "Project Management Manual". There is no plan at this time to create an actual manual.</p>
3	5/3/2018	NDN	Subscribe to Electronic Signature Services to expedite the contract approval process.	PW		<p><b>Course of Action-</b> Public Works will have the discussion with Purchasing &amp; Contracts to see what options are available for electronic signature implementation. Discussion will occur in Fall 2018 and then decision will be made on whether to pursue or not</p> <p><b>Expected Benefits-</b> If implemented, the contract approval process would be expedited</p>			N	March 2019		We do spend a great amount of time collecting signatures and passing documents around, so exploring electronic signature options may be beneficial. Public Works will have the discussion with Purchasing & Contracts to see what options are available. Discussion will occur in Fall 2018. - New ERP System will definitely have electronic approvals as well as some electronic signature options. We would like to wait until we are farther along in the implementation process.

Carson City  
Capital Projects Process Review  
05-02-18

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
4	5/3/2018	NDN	Utilize a single unique identifier for projects to ensure documentation clearly references each project.	PW		<p><b>Course of Action-</b> Modify documents internal to public works to include project number along with contract number. The Public Works Financial Analyst does currently keep a contract register which does relate all contracts back to their unique project numbers, so the current method does work for searches/tracking, but could be improved. Discuss with Finance, Purchasing &amp; Contracts and Public Works Financial Analyst to discuss options to be consistent with our project naming and unique identifier. Review ERP system capabilities to see if new system may lead to better tracking and streamline document searches in future.</p> <p><b>Expected Benefits-</b> Improve project document tracking and searches</p>			P	Nov 2018		<p>We currently assign single unique identifiers to projects, however these project numbers don't get referenced in all construction documents such as design or construction contracts (only contract numbers used). The Public Works Financial Analyst does keep a contract register, which links all contracts back to their associated unique project numbers. Therefore, everything can be searched and tracked with some effort.</p> <p>We are in the process of modifying public works related construction documents (i.e. project completion memos and other documents used for construction management during construction) to reference both project numbers and contract numbers. We will plan on discussing with Finance, Purchasing &amp; Contracts and Public Works Financial Analyst to discuss options to be consistent with our project naming and unique identifier. Plan on holding these discussions in fall of 2018. This process may also be improved with the capabilities/features of the new ERP system.</p> <p>The project number assigned by Finance is supposed to be included on contracts with the account number. The new ERP system will allow for contract, payments, purchase orders, payroll and grants to be tied to specific projects. It also has the ability to store pertinent documents with the project.</p>
5	5/3/2018	NDN	Explore system support for staff payroll on capital projects to enable more efficient and effective tracking of Public Works staff time.	PW		<p><b>Course of Action-</b> Continue to learn more about the capabilities of the new ERP system. When ERP system is implemented and staff is trained, we will have the capabilities to provide more efficient and effective tracking of Public Works staff time. Anticipate ERP implementation to occur in next 12 months</p> <p><b>Expected Benefits-</b> Enable more efficient and effective tracking of Public Works staff time.</p>			N	July 2020		<p>The new ERP system will allow time entry for projects directly in the system. This will eliminate the necessity for the current method of keeping a separate project time sheet and then doing a journal entry to do the direct billing for Public Works Staff time.</p> <p>In the meantime, we will work to update project timesheets more regularly to better track project costs in "real time"</p>

Carson City  
Capital Projects Process Review  
05-02-18

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
6	5/3/2018	NDN	Clearly identify and separate capital project documents to properly track contract modifications.	PW		<p><b>Course of Action-</b> Modify or create new guidelines/policy that outline and clearly specify bid, conformed and contractual documents for each project. These guidelines will integrate with the project management checklist referred to in item #2.</p> <p><b>Expected Benefits-</b> Improve organization of project documents</p>			N	Dec 2018		Public Works staff is currently working on modifying project management procedural documents to clearly define and distinguish between bid documents, conformed documents and contract documents and to specify the location of where each of these document types should be filed in the project folder. These procedures will integrate with the project management checklist referred to in item #2. Properly designating the contract documents will help identify and track any changes made or modified via addenda
7	5/3/2018	NDN	Expand capital project close-out processes to include a review of project costs, deliverables, and required documentation.	PW		<p><b>Course of Action-</b> Create step-by-step procedure document outlining proper project close-out. These guidelines will integrate with the project management checklist referred to in item #2.</p> <p><b>Expected Benefits-</b> Improve close-out of projects and improve organization and how we manage projects in the future</p>			P	Jan 2019		<p>A draft step-by-step procedure document outlining proper project close-out has been created and is currently in circulation for comments. We anticipate this close-out procedure to be completed and in-use by Jan 2019.</p> <p>This will be added as step in the project management checklist</p>
8	5/3/2018	NDN	Create a project postmortem process to continuously improve capital project efficiencies.	PW		<p><b>Course of Action-</b> Create a standard form that addresses lessons learned related to construction issues, quality control, external department coordination (for projects where public works PMs run a project for Parks department), comparing final outcomes to scope, cost outcomes, performance measures, and project objectives (such as milestones/targets). This document will integrate with the project management checklist referred to in item #2.</p> <p>This postmortem form will be required to be completed by PMs before a project can be closed out.</p> <p><b>Expected Benefits-</b> Improve future management of projects</p>			N	June 2019		<p>This will be added as a step in the project management checklist and be required for PMs to complete before closing out project. A standard form will be developed that addresses lessons learned related to construction issues, quality control, external department coordination (for projects where public works PMs run a project for Parks department), comparing final outcomes to scope, cost outcomes, performance measures, and project objectives (such as milestones/targets).</p> <p>This postmortem form will be required to be completed by PMs before a project can be closed out</p>

Carson City  
Public Guardian Foll Up Review  
05-03-18

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Rec No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	5/3/2018		1		Consider incorporating the number of wards per caseworker in quarterly BOS reports to demonstrate workload.			This information will be included in all BOS reports.			Y		6/21/2018	I included this information in my last BOS report on 6/21/18.
2	5/3/2018		2		To ensure Public Guardian staff operate at their highest and best use, consider establishing a list of pre-qualified, on-call hourly contractors to assist with ward transportation needs.			Working on a plan to hire an on-call list of qualified persons to assist with transportation of clients.			P	12/31/2018		Currently we have one person on call for transportation otherwise the Public Guardian or her Deputy transports clients to appointments.
3	5/3/2018		3		Ensure all files are maintained in fire-proof file cabinets by destroying files of wards deceased 7 or more years.			Currently all files of deceased clients or closed files are kept for 7 years and are stored in the basement storage room in City Hall.			P	Ongoing		This is an ongoing process all court documents are now scanned to online files.
4	5/3/2018		4		Continue developing comprehensive policies and procedures to document institutional knowledge.						Y	10/1/2018	10/15/2018	This policies and procedures will be updated as laws and best practices change.
5	5/3/2018		5		Conduct a follow-up study in two years to assess compliance with the asset liquidation processes.						Y	6/1/2020	10/15/2018	Next procedures - no need to keep open.
6	5/3/2018		6		Establish dual control entry requirements to the storage unit through an updated combination lock system.						N			This option needs to be researched
7	5/3/2018		7		Consider developing standard contracts with approved vendors for asset liquidation.			When we next have a house to liquidate we will have a signed contract with the vendor chosen.			P			New Public Guardian getting her feet on the ground, but is open to the idea of a list.
8	5/3/2018		8		Consider utilizing the City's surplus property auctions to sell ward assets, where applicable and convenient.			We will consider this option when the time comes and we are notified of the auction date and time.			Y		10/15/2018	This will be considered as an option when the time comes.

Carson City  
FY 2017 CAFR and Single Audit  
11-30-17

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1			2017-A	The City did not have adequate internal controls to ensure cash was evaluated, disclosed, and recognized appropriately.	Enhance internal controls to ensure cash is evaluated, disclosed, and recognized appropriately.			Carson City will ensure that all information for each Journal Entry is included and reviewed for errors prior to posting, not sure the summary sheets.	\$ -	0	y	6/30/2018	10/15/2018	We compiled an accumulation of restricted funds from various Bank Statements. That spreadsheet contained the error and was attached as support for the journal entry; however, the Statements were not. - This year Statements were attached and reviewed along with JE.
2			2017-B	The City did not have adequate internal controls to ensure the disclosure of the funded status and funding progress notes and the schedule of Funding progress – other post employment benefits (RSI) was evaluated, disclosed, and recognized appropriately, if applicable.	Enhance internal controls to ensure the disclosure of the funded status and funding progress notes and the schedule of funding progress – other post employment benefits (RSI) are evaluated, disclosed, and recognized appropriately, if applicable.			We will ensure we use the correct figures from the actuary going forward for financial reporting purposes. We have discussed the difference between the two Unfunded Actuarially Accrued Liability figures, both dated 6/30/17, and will make sure the correct figure is included going forward.	\$ -	0	y	6/30/2018	10/15/2018	We had been pulling the same number from the OPEB report for several years, however, the auditors alerted us, that we should have been picking up a different number in FY17. We had to call the actuary to determine the difference, as both figures were labeled "Unfunded Actuarially Accrued Liability 6/30/17" GASB 75 implemented - changed OPEB reporting.
3			2017-001	The Transportation Division of the Carson City Public Works Department did not have adequate procedures in place to ensure that reimbursement requests were submitted for proper charges and internal controls that require review and approval of expenses submitted for reimbursement.	The Transportation Division of the Carson City Public Works Department should enhance internal controls to ensure that reimbursement requests are submitted only for appropriate expenditures and that internal controls requiring review and approval are followed.			Public Works has moved the preparation of the reimbursements to someone who is more familiar with our financial reporting system. Finance has reviewed several requests before they were submitted (time permitting), and have noted no issues with the new process.	\$ -	0	Y	6/30/2018	10/15/2018	This relates to a duplicate reimbursement request for an invoice paid once. - Finance reviewed remittances for several months to ensure Public Works was pulling their information correctly. Shouldn't happen going forward.
4			2017-002	The City's Finance Department did not have adequate procedures in place to ensure that all contracts entered into were in compliance with the applicable provisions.	The Transportation Division of the Carson City Public Works Department should enhance internal controls to ensure that all contracts under Federal awards follow the applicable provisions.			Eide Bailly, our new Internal Auditor has been contracted to do a special review of the Public Works Contracting procedures, relating to grants, in order to ensure the finding is corrected for future audits. Projects are no hold until these procedures are performed.	\$10,400	0	P	12/31/18		Several entities got the same finding from Eide Bailly, so they can help clean up our procedures to ensure we don't make the same mistake going forward. UPDATE: Eide Bailly completed their procedures, we had a meeting to go over policy changes related to those recommendations on October 30th, and are now reaching out to Washoe County and other local governments to determine their response to the finding, before we