



## STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** December 19, 2019

**Staff Contact:** Nancy Paulson, City Manager

**Agenda Title:** For Possible Action: Discussion and possible action regarding the appointment of one member to the Carson City Audit Committee, for a term that expires in December, 2021. (Nancy Paulson, npaulson@carson.org)

Staff Summary: CCMC 2.14.030 provides for a five-member Audit Committee, comprised of one member from the Board of Supervisors and four members from the public-at-large. There are two vacancies for the public-at-large positions due to expiration of terms. A new application was submitted by Rachelle Resnick.

**Agenda Action:** Formal Action / Motion

**Time Requested:** 15 minutes

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### **Proposed Motion**

I move to appoint Rachelle Resnick to the Audit committee, for a term that expires in December, 2021

### **Board's Strategic Goal**

Quality of Life

### **Previous Action**

N/A

### **Background/Issues & Analysis**

N/A

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

CCMC 2.14.030

### **Financial Information**

Is there a fiscal impact? No

If yes, account name/number:

Is it currently budgeted?

Explanation of Fiscal Impact:

### **Alternatives**

Re-open the position for additional applicants.

### **Attachments:**

**Board Action Taken:**

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

1) \_\_\_\_\_

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_


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



## Board Details

The role of the Carson City 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.

## Overview

 **Size** 5 Seats

 **Term Length** 2 Years

 **Term Limit** N/A

## Additional

### Meetings

•Time varies •Typically on a quarterly basis or at the call of the chair •Community Center, Sierra Room 851 East William Street, Carson City, Nevada

### Powers & Duties

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.

### Additional Information

[CCMC\\_2.14.pdf](#)



Carson City, NV

## Audit Committee

### Board Roster



**Lori Bagwell**

**4th Term** Jan 17, 2019 - Dec 31, 2019

No Recruitment

**Position** Board of Supervisors



**Eide Bailly**

**1st Term** Jul 05, 2018 - Dec 31, 2020

No Recruitment

**Position** Internal Auditor



**MICHAEL J BERTRAND**

**4th Term** Feb 04, 2016 - Dec 31, 2019

**Appointing Authority** Board of Supervisors

**Position** Citizen at Large

**Office/Role** Vice Chair



**Stephen Ferguson**

**2nd Term** Jan 06, 2017 - Dec 31, 2020

**Appointing Authority** Board of Supervisors

**Position** Citizen at Large

**Office/Role** Chair



**Ernie Mayhorn**

**2nd Term** Jan 06, 2017 - Dec 31, 2020

**Appointing Authority** Board of Supervisors

**Position** Citizen at Large



**Betsy Strasburg**

**1st Term** Jan 04, 2018 - Dec 31, 2019

**Appointing Authority** Board of Supervisors

**Position** Citizen at Large

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**Profile**

Rachelle

First Name

Resnick

Last Name

rachelleresnick@hotmail.com

Email Address

781 Crain St.

Street Address

Suite or Apt

Carson City

City

NV

State

89703

Postal Code

Home: (775) 461-0621

Primary Phone

Mobile: (602) 708-9316

Alternate Phone

**Which Boards would you like to apply for?**

Audit Committee: Submitted

Question applies to multiple boards

**Why would you like to serve of this Board/Committee/Commission?**

I would like to use my skills and talents to help Carson City and this committee appears to be a good fit.

Question applies to multiple boards

**Are you currently a registered voter in Carson City?**☒ Yes ☐ No

Question applies to multiple boards

**Are you currently a member on any other Carson City Board, Committee or Commission?**☐ Yes ☒ No

Question applies to multiple boards

**If yes, please list:**

Question applies to multiple boards

**Term expiration:**

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**Conflict of Interest**

Question applies to multiple boards

**Within the past twelve (12) months, have you been employed by Carson City (including as an elected official)?**

☐ Yes ☒ No

Question applies to multiple boards

**Do you currently have a contract with Carson City for services/good?**

☐ Yes ☒ No

Question applies to multiple boards

**If yes, please provide contract details:**

Question applies to multiple boards

**Have you been convicted of a felony, domestic violence or gross misdemeanor involving moral turpitude (conduct contrary to community standards of justice, honesty and good morals)?**

☐ Yes ☒ No

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## Education

Note: only complete this section if a degree is required for this position

**College, Professional, Vocational or Other Schools attended:**

**Major Subject:**

**Degree Conferred:**

**Briefly describe the qualifications you possess which you feel would be an asset to this Board/Committee/Commission:**

I have extensive experience in the public sector as a manager and attorney. In those roles, I ensured that my department complied with financial rules/policies, including Minimum Accounting Standards

**List the community organizations in which you have participated and describe participation:**

Rotary Club of Carson City, NV (currently Secretary and President-Elect), Proscenium Players, Inc, Carson City (former board member, active in productions), Carson Valley Community Theatre, Minden (former board member, active in productions).

**List your affiliation with professional or technical societies: \*if required for the position.**

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## Declaration to Accept Terms & Conditions

I understand that my submitted application is considered public information. I understand the Board of Supervisors may require a pre-appointment background check for any position if deemed warranted.

**I hereby declare that all statements given by me on this form are truthful and complete to the best of my knowledge.**

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**I have read and understand the Carson City's Boards, Committees and Commissions Policies and Procedures.**

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☒ I Agree \*

## **RACHELLE M. RESNICK**

- Cell: 602-708-9316 • [RachelleResnick@hotmail.com](mailto:RachelleResnick@hotmail.com) • [www.linkedin.com/in/rachelleresnick](http://www.linkedin.com/in/rachelleresnick)
- 

### **EDUCATION, CERTIFICATION & LICENSURE**

**Licensed to practice law** in Nevada and Texas

**Public Lawyer of the Year**, State Bar of Nevada, 2006

**Juris Doctor**, Emory University, Atlanta, GA

Emory International Law Review

**Master of Business Administration**, University of Nevada, Las Vegas

**Bachelor of Arts**, Economics, The American University, Washington, D.C.

### **REPRESENTATIVE ACCOMPLISHMENTS**

- Collaborated with judges, court administration and community leaders to create the Family Law Self-Help Center for the Eighth Judicial District Court in Las Vegas, NV. Center served 120,000 people annually with 97% customer satisfaction rate.
- Successfully led team of multiple stakeholders to develop and implement a leading-edge e-filing system.
- Partnered with legal services organizations to create award-winning “Ask A Lawyer” program.
- Appointed to the Nevada Supreme Court’s Pro Se Assistance Council. Authored statewide forms adopted by the Supreme Court.
- Awarded Encore Fellowship for Nonprofit Management.
- Developed and managed budgets of nearly \$1M.
- Developed and delivered over 100 entertaining and interactive trainings. Audiences ranged from classroom size to 200 and included executives, supervisors, staff and the general public.

### **PROFESSIONAL EXPERIENCE**

#### **Judicial Chambers Administrator / Attorney**

2015 - present

#### **Nevada Court of Appeals, Carson City, NV**

Perform dual roles for the chief judge – administrator and attorney.

- Conduct legal research and analysis and recommend case resolutions. Draft orders, bench memoranda and opinions. Case types include administrative, civil and criminal law.
- Mentor law clerks and assist them with analyzing legal issues. Review/edit their written work.
- Synthesize complex matters into easily understood presentations that are given to judges, attorneys and the general public.
- Meet all operational needs of the chief judge: assist with revising/implementing internal court procedures, personnel matters, etc.

#### **IT Business Consultant**

#### **Intresys, Inc., San Mateo, CA**

2013 - 2015

Lead government and private sector stakeholders through iterative process to develop and implement new and enhanced software products. Stakeholder organizations range from 5-300 employees.

- For new product launch, oversaw creation and implementation of publicity campaign and trainings. Over 100 business owners and key staff attended the 90-minute sessions.
- Developed and implemented product launch strategy, including evaluating issues, risks, and solutions.
- Created and implemented pilot program, including defining scope of program, obtaining participants, creating training programs and materials, and relaying client feedback to vendor for product/business process improvement.



## **PROFESSIONAL EXPERIENCE (CONTINUED)**

- Other duties: acted as liaison between vendor and clients; conducted gap analysis and recommended solutions; assisted vendor in submitting Responses to Request for Proposals.

### **Chief Operating Officer**

2013 - 2014

#### **Arizona Town Hall, Phoenix, AZ**

Oversaw all operations of the nonprofit organization: budget, personnel, programs, reporting and grant management.

- Oversaw fund development, including researching and drafting grant applications. Organization received multiple awards totaling \$140K+ in one year. Reported outcomes to funders.
- Assisted president with marketing and media relations: “walk pieces,” media advisories, press releases.
- Created and presented reports to board of directors orally and in writing.
- Created and oversaw budgets for programs and for the organization.
- Developed and maintained relationships with funders and other stakeholders.

### **Encore Fellow / Program Development Manager (One-Year Fellowship)**

2012 - 2013

#### **Experience Matters / Central Arizona Shelter Services, Phoenix, AZ**

Developed programs that leveraged existing resources to expand services for the organization’s clients and completed intensive nonprofit management training program.

- Led team of multiple stakeholders to create program to retain volunteers. Project included developing the strategic plan and budget, establishing processes, measures and tools for collecting data, and creating a communications plan.
- Led multiple departments in project that increased services to clients by leveraging volunteers. Project included developing scope of the program, creating job descriptions, revising processes, and developing metrics and tools to gather those measures.

### **Clerk of the Court (Executive Management Position)**

2007 - 2012

#### **Arizona Supreme Court, Phoenix, AZ**

Responsible for strategic planning and all operations of the division: budget, case management, business processes, projects and personnel. Represented court at senior-level public policy meetings.

- Anticipating the impact of the Great Recession, led staff and other stakeholders in developing and implementing processes that enabled the office to maintain core operational functions at a high professional level following a 40% reduction in staff.
- Transformed office from paper to electronic-based operations, reducing operating costs 72% and giving customers Internet access to information.
- Created program where staff and leadership collaborated to streamline processes and procedures, making operations more effective. 44 of 46 suggestions by staff were implemented.
- Led three diverse appellate courts in jointly designing, developing and implementing a leading-edge e-filing system. Acted as liaison between internal and external stakeholders to ensure the project’s success.
- Mentored staff; several then received promotions and organization-wide awards.

### **Program Manager / Acting Assistant Administrator**

1999 - 2007

#### **Eighth Judicial District Court, Las Vegas, NV**

##### **Acting Assistant Administrator (Middle Management Position)**

Responsible for oversight of operations of the Family Division of the court, including personnel, budget and large-scale projects.

- Oversaw a \$1.2M remodel project.
- Administered various budgets in excess of \$900,000.
- Worked with court and community leaders to address concerns regarding the court.

## PROFESSIONAL EXPERIENCE (CONTINUED)

**Program Manager (Middle Management Position)**, Clark County Family Law Self-Help Center  
Partnered with community leaders to create one of the nation's first controversial, but much-needed, programs to assist litigants.

- Responsible for establishing scope of services, strategic planning and operations: oversaw construction projects; created new services/expanded existing services; created and presented trainings; developed educational materials; personnel matters; budgets; created metrics to measure Center's success; and ensured compliance with laws/court rules/court policies.
- Collaborated with stakeholders to develop a coordinated system of services, continuing publicity and community outreach efforts.
- Recipient of two **NACO** (National Association of County Organizations) **Awards**, which are presented to programs for **creativity and innovation** and **Cashman Good Government Award finalist**.
- Over 120,000 litigants were assisted and 3,000,000 forms and educational materials were downloaded from Center's interactive Website in one year.
- 97% of the Center's customers were satisfied with the program's services, including in-person classroom trainings.
- Mentored staff, who then won numerous awards and were promoted within the organization.

## PROFESSIONAL ACTIVITIES, MEMBERSHIPS AND VOLUNTEERISM

State Bar of Nevada, 1991 – present  
**2006 Public Lawyer of the Year**

State Bar of Texas, 1995 – present

Pro Se Assistance Council, Nevada Supreme Court (appointed by Chief Justice Rose), approx. 1999 – 2006

American Inns of Court, Bruce R. Thompson Chapter, 2017 – present

American Inns of Court, Horace Rumpole Chapter, 2007 – 2015  
Secretary, 2011 – 2013; Program Chair, 2008 – 2011

Carson City Rotary Club, Carson City, NV, 2017 – present  
Secretary, 2018 – present; President-Elect, 2019 – present

Proscenium Players, Inc., Carson City, NV, 2015 – present  
Board member, 2015 – 2016

Carson Valley Community Theatre, Minden, NV, 2015 – present  
Board member, 2017 – 2019

Arizona Humane Society, 2009 – 2015

PAYBAC Program, Clark County School District, Las Vegas, NV, approx. 2004 – 2006.

## PUBLIC SPEAKING / PRESENTATIONS / INTERVIEWS / TRAINING

**Trainer / Seminar Speaker** for various courts, nonprofit, civic and private sector organizations. Developed and delivered over 100 entertaining and interactive presentations. Audiences ranged from classroom size to 200 and included all levels of management and staff and the general public.

TV news and print media **Spokesperson** for Self-Help Center and the Eighth Judicial District Court, 1999 – 2006.  
Additional experience being interviewed on talk radio.

## Chapter 2.14 - CARSON CITY AUDIT COMMITTEE

### Sections:

#### 2.14.010 - Introduction.

As the demand for enhanced accountability and the increased examination of an adequate system of internal controls occurs in the public sector due to the Sarbanes-Oxley Act, so does the significance and importance of an audit committee.

The independence and objectivity between the Carson City audit committee and the city's management team ensures that internal controls are a key management objective of the city's operation. The Government Finance Officers Association and the Institute of Internal Auditors encourage the effective use of an audit committee in the public sector and considers this committee an integral element of public accountability and governance. The Carson City audit committee plays a key role with respect to integrity of the city's financial information; its systems of internal controls, the legal and ethical conduct of management and employees, and is an invaluable tool for ensuring that those responsible for financial management (management, auditors, and governing boards) meet the respective responsibilities for internal control compliance and financial reporting. Additionally, the Carson City audit committee provides a vehicle for open communications between the board of supervisors, the city management team, internal audit, and the independent external auditors.

(Ord. 2008-10 § 3, 2008)

#### 2.14.020 - Purpose of the Carson City audit committee.

The role of the Carson City 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. The Carson City audit committee will be independent both in fact and in appearance and requires processes to be in place to ensure such independence is maintained at all times.
2. Communication. The Carson City audit committee will maintain an open line of communication with the board of supervisors, city management, internal and external auditors; providing direction for the city's audit function and a framework of accountability.
3. Accountability. The Carson City audit committee contributes to the integrity of the financial reporting process and reinforces the culture of a strong system of internal controls throughout the city.

The Carson City audit committee shall provide oversight to the city's internal controls by assuring that the system of internal controls established by management are reviewed on a regular and systematic basis for functionality and effectiveness. The Carson City audit committee's duties shall include, but are not limited to, development of the risk assessment and annual work plan, review of all individual audit reports, review of the annual report of audits completed, review the status of corrective actions, the annual budget, and the performance of the internal auditor. Upon completion of these reviews, the Carson City audit committee will make appropriate recommendations to the board of supervisors.

(Ord. 2008-10 § 4, 2008)

#### 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 and the adequacy of any city department or office performance measure for internal audit purposes. Reviews and recommendations by the internal auditor will be guided by the internal auditing standards. 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; oversee the internal auditor's creation and implementation of processes to identify potential fraud, waste and abuse of city resources and property and a findings reporting protocol;
  - 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. Review and make recommendations to the board of supervisors for special requests for audit projects and have the authority to perform other duties as may be delegated to it by the board of supervisors;
3. Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards require an independent auditor to evaluate the city's internal controls in connection with determining the extent of their audit procedures. The external auditors are required to alert the Carson City audit committee and the governing body regarding material matters. The Carson City audit committee will:
- a. Review and make recommendations to the board of supervisors pertaining to the external auditors annual audit plan and inquire into external audit matters as deemed appropriate;
  - b. Oversee the appointment of the independent auditors to be engaged by the board of supervisors for external reporting and establish the related audit fees; review and evaluate the performance of the independent auditors and establish a regular schedule for periodically re-bidding the annual audit;
  - c. Review and make recommendations to the board of supervisors regarding all significant written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.

(Ord. 2008-10 § 6, 2008)

[\(Ord. No. 2012-11, § I, 8-2-2012\)](#)

#### 2.14.050 - Meetings of the Carson City audit committee.

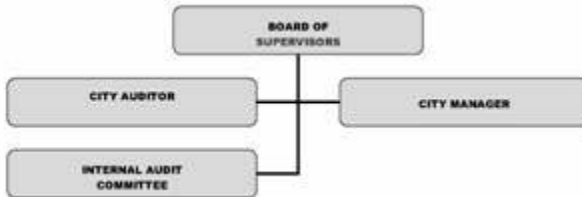
- 1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
- 2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.

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.

(Ord. 2008-10 § 7, 2008)

[\(Ord. No. 2009-24, § II, 10-1-2009\)](#)

2.14.060 - Organizational chart.



(Ord. 2008-10 § 8, 2008)