



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** June 4, 2020

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 on December 31, 2021. (Nancy Paulson, npaulson@carson.org)

Staff Summary: CCMC 2.14.030 provides for a five-member Audit Committee, composed of one member from the Board of Supervisors and four members from the public as citizens-at-large. There are two vacancies for citizen-at-large positions. One application meeting eligibility criteria was submitted by Margaret Molina.

Agenda Action: Formal Action / Motion **Time Requested:** 15 mins

Proposed Motion

I move to appoint _____ to serve on the Carson City Audit Committee for a term that expires on December 31, 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

Open the position for additional applicants.

Attachments:

[Audit Com packet 06-04-20.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)




Carson City, NV

Audit Committee

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](#)



Board Roster



Lori Bagwell

4th Term Jan 17, 2019 - Dec 31, 2020

No Recruitment

Position Board of Supervisors



Eide Bailly

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

No Recruitment

Position Internal Auditor



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



Vacancy

Profile

Margaret

First Name

Molina

Last Name

Middle Initial

[Redacted]

Email Address

[Redacted]

Street Address

Suite or Apt

Carson City

City

NV

State

89703

Postal Code

[Redacted]

Primary Phone

[Redacted]

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 live, work and play in Carson City. I would like to provide my extensive Accounting and Auditing skills to help the Audit Committee.

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:

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

Education

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

College, Professional, Vocational or Other Schools attended:

California Baptist University San Diego City College

Major Subject:

Business Administration

Degree Conferred:

Bachelors Degree Associates Degree

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

I have 30+years of working in the Accounting/Auditing field. I was an internal auditor with San Diego Gas & Electric where I prepared our Marketing Department for audits with the California Public Utilities Commission. We had no audit exceptions under my direction. I was the Controller of NV Rural Retired & Senior Volunteer Program, where I prepared for Federal and State Audits with no exceptions. I currently work for Nevada Health Centers as a Senior Accountant, where I oversee grants from Federal, State, County and private donors. I prepare financials for numerous grants, among other accounting duties.

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

St. Teresa of Avila - choir, lay ministry Muscle-Powered - volunteer for community bike rides

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

Upload a Resume

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.

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

I Agree *

Margie Molina

Carson City, NV 89703

Margiemolina13@yahoo.com

Cell: 951-837-7233

Areas of Expertise

Financial Accounting & Auditing

Full Charge Bookkeeping

Excellent Interpersonal & Problem-Solving Skills

Grant preparation & monitoring

Budget Development & Reconciliation

Microsoft Word & Excel; QuickBooks

Professional Experience

NEVADA HEALTH CENTERS, INC.

Senior Accountant

9/18 – present

LONE MOUNTAIN VETERINARY HOSPITAL-Carson City, NV

Practice Manager/Accountant

6/16 - 6/18

- Manage 18 employees
- Full-charge bookkeeper
- Human Resources Manager
- Payroll and payroll tax preparation
- Recruitment and selection of employees
- Banking activities, including reconciliations

CITY OF MURRIETA – Murrieta, CA

Accounting Technician

4/15 – 11/15

- Account Reconciliations
- Payroll Technician
- Reconciliation and analysis of GL accounts
- Preparation of correcting journal entries

NIGRO & NIGRO – Murrieta, CA

Staff Accountant

8/12 - 4/15

- Financial accounting
- Preparation of compiled financial statements for numerous clients
- Preparation of individual and Schedule C taxes
- Full Charge bookkeeping for a variety of clientele
- Preparation of 1099 Forms for 50 companies
- Preparation of journal entries for numerous clients

CHI THERAPEUTIC MASSAGE & AESTHETICS – Carson City, NV

- Owner/Operator
- Licensed Massage Therapist
- Business Manager/Bookkeeper/Tax preparation

SOLID WASTE REDUCTION SERVICES – Reno, NV

Accountant – part time

- Full charge bookkeeping including accounts payable & receivable
- Correction of GL accounts by journal entries
- Financial accounting
- Preparation of financial reports for CPA

RETIRED & SENIOR VOLUNTEER PROGRAM – Carson City, NV

9/94 – 6/99

Controller

- Budget development, forecasting, and reconciliation for non-profit
- Grant preparation, reconciliation and reporting to federal & state agencies
- Preparation for external audits by federal, state, city, county & United Way agencies
- Recruiting and placing 1100 senior volunteers in rural Nevada
- Advocate for senior population – worked with Aging Services to promote programs
- Preparation and monitoring of financial statements, 990 taxes, and special reports for Board of Directors
- Full charge bookkeeping, including payroll and payroll taxes

10/81 – 7/94

SAN DIEGO GAS & ELECTRIC – San Diego, CA

Administrative Accountant/ Budget Analyst

- Develop, coordinate, and reconcile \$75 million division budget
- Develop, monitor, and audit conservation programs
- Prepare for yearly Ca. Public Utilities Commission audits with no exceptions
- Develop and implement quality assurance policies and procedures
- Prepare and conduct budget training classes for program managers
- Record and review accounting transactions

EDUCATION

SAN DIEGO CITY COLLEGE – Associate Degree in Business Administration

Graduated with honors

CALIFORNIA BAPTIST UNIVERSITY – Bachelor Degree in Business

Administration - Graduated magna cum laude

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 indentify 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.

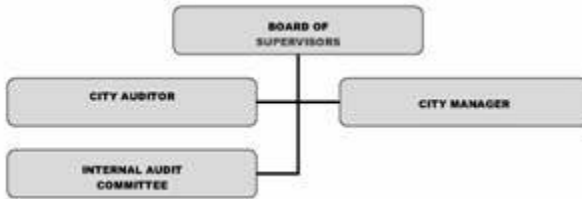
- 1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
- 2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.

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)