



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** December 3, 2020

Staff Contact: Nancy Paulson, City Manager

Agenda Title: For Possible Action: Discussion and possible action regarding the appointment of three members to the Audit Committee, two for a full term ending in December, 2022 and one to fill an unexpired term ending in December, 2021. (Nancy Paulson, npaulson@carson.org)

Staff Summary: Carson City Municipal Code ("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 as citizens-at-large. There are two vacancies due to the expiration of terms and one vacancy due to a member resignation as the result of a change in eligibility. All three vacancies are citizen-at-large positions. Ernie Mayhorn and Stephen Ferguson are seeking reappointment. A new application was submitted by James Wells to fill the remainder of the unexpired term created by the member resignation.

Agenda Action: Formal Action / Motion **Time Requested:** Consent

Proposed Motion

I move to reappoint Stephen Ferguson & Ernie Mayhorn, each for a new term expiring in December, 2022, and to appoint James Wells to a partial term expiring in December, 2021.

Board's Strategic Goal

Quality of Life

Previous Action

N/A

Background/Issues & Analysis

Rachelle Resnick was previously appointed to the Audit Committee but thereafter accepted employment with the District Attorney's Office. Because her employment as a City employee created certain conflicts which affected her eligibility to remain as a member of the Committee, Ms. Resnick resigned from her position on May 7, 2020. CCMC 2.14.030 requires vacancy on the Audit Committee to be filled within one month of the vacancy. However, there has been no submission of applications until this time.

Under CCMC 2.14.030, appointments to the Audit Committee are made by the Board of Supervisors. Additionally, appointed 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."

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

Attachments:

[Audit Com Packet 12-3-20.pdf](#)

[Resnick Audit Committee resignation letter.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay


(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, 2020

Email lbagwell@carson.org

Home Phone (775) 283-7144

Address

City Hall
201 N. Carson Street, #2
Carson City, NV 89701

No Recruitment

Position Board of Supervisors



Ernie Mayhorn

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

Email emayhorn@gmail.com

Home Phone Mobile: (775) 220-2322

Alternate Phone Business: (775) 882-7768

Address

915 W King Street
Carson City, NV 89703

Appointing Authority Board of Supervisors

Position Citizen at Large



Stephen Ferguson

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

Email stevefergs@yahoo.com

Home Phone Home: (801) 631-1810

Alternate Phone Home: (801) 631-1810

Address

4430 Timberline Dr
Carson City, NV 89703

Appointing Authority Board of Supervisors

Position Citizen at Large

Office/Role Chair



Margaret Molina

1st Term Jun 04, 2020 - Dec 31, 2021

Email margiemolina13@yahoo.com

Home Phone Mobile: (951) 837-7233

Address

2 Lakeview Court
Carson City, NV 89703

Position Citizen at Large



Vacancy

Profile

James

First Name

Wells

Middle Initial

Last Name

jimwells3@outlook.com

Email Address

4368 Hidden Meadow Dr

Street Address

Suite or Apt

Carson City

City

NV

State

89701

Postal Code

Mobile: (775) 434-5524

Primary Phone

Alternate Phone

Which Boards would you like to apply for?

None Selected

Question applies to multiple boards

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

To share my experiences and expertise regarding governmental accounting with the committee members to benefit the community and work to ensure the City is efficient, effective and transparent in using tax dollars it receives from the community.

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:

University of Nevada, Reno

Major Subject:

Accounting

Degree Conferred:

Bachelor of Science in Business Administration

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

I am a former auditor of governmental clients. I have over 30 years of experience in governmental accounting. I was previously a member of the Governmental Accounting Standards Advisory Council representing the National Association of State Budget Officers. I was previously a member of the State of Nevada Committee on Local Government Finance representing the Nevada Association of School Boards.

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

Northern Nevada Chapter of the Association of Government Accountants (AGA). I served two years as president and one year as treasurer of the organization.

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

Nevada Certified Public Accountant since 1995

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 *

JAMES WELLS, CPA

4368 Hidden Meadow Drive
Carson City, NV 89701

(775) 434-5524
jimwells3@outlook.com

CAREER PROFILE AND ACHIEVEMENTS

A results-oriented professional with diverse experience in state and local government. A respected team member able to work with others to achieve positive outcomes. An effective communicator and problem solver with a dedicated customer service focus.

Managing Vision and Purpose

- Experience creating and implementing strategic plans along with measurable goals and performance objectives.
- Experience drafting, defending, interpreting and implementing legislation, regulations, policies and procedures.
- Overhauled the State's health insurance plan to control long-term costs in response to funding freezes resulting from the economic downturn of the Great Recession.
- Implemented a customer service system to record calls and standardize responses to provide more consistent and higher quality information to participants.
- Guided the State's health insurance plan through the implementation of the Patient Protection and Affordable Care Act provisions.

Budget, Contract and Financial Management

- Created and defended the 2017-2019 State of Nevada Executive Budget.
- Directed creation of budget training programs for state agencies.
- Experience preparing and auditing governmental financial statements.
- Experience preparing grant applications, implementing grant programs and auditing grants under the Single Audit Act.
- Guided the Department of Education through several rounds of significant budget reductions during the Great Recession with a focus on maintaining service delivery and retaining jobs.
- Created budget and finance regulations for charter schools.
- Negotiated lower provider rates and decreased monthly participant premiums with vendors.

Process Improvement

- Identified and implemented process efficiencies to reduce operational costs and improve the timeliness of collections with a focus on eliminating duplication and increasing accuracy.
- Implemented on-line enrollment capability for participants to access and make changes to their health insurance benefits.
- Implemented an on-line reporting program to reduce printing costs and improve distribution time.
- Initiated development of a grant database to streamline reporting and Cash Management Improvement Act compliance.
- Decentralized statewide accounts payable functions to pay vendors more timely and eliminate payment lag times by three days or more.
- Developed a comprehensive training manual for a new financial system and conducted training for over 750 users.
- Assisted with creating a statewide debt collection program and related training and regulations.

JAMES WELLS, CPA

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PROFESSIONAL EXPERIENCE

JRW CONSULTING, LLC (October 2018 to present):

Managing Member-Owner

Provide accounting, budgeting and consulting services to various state agencies.

STATE OF NEVADA (January 1992 to November 2002; October 2003 to July 2018):

- **Director** – DEPARTMENT OF ADMINISTRATION/GOVERNOR’S FINANCE OFFICE, Carson City, NV (02/15-07/18)
Oversee budget creation and implementation, as well as state agency performance audits. Responsible for review of state contracts and serve as Clerk to the Board of Examiners.
- **Executive Officer** – PUBLIC EMPLOYEES’ BENEFITS PROGRAM, Carson City, NV (06/10-02/15)
Oversee operations of a statewide health insurance benefits program.
- **Deputy Superintendent for Administrative & Fiscal Services** – DEPARTMENT OF EDUCATION, Carson City, NV (06/06-06/10)
Oversee budget, finance, school funding apportionment, grants management, audit, information technology, personnel and payroll functions as well as the charter school and child nutrition programs.
- **Chief Financial Officer** – PUBLIC EMPLOYEES’ BENEFITS PROGRAM, Carson City, NV (10/03-06/06)
Manage budget and finance functions of the Program.
- **Chief Deputy Controller** – STATE CONTROLLER’S OFFICE, Carson City, NV (11/01-11/02)
Oversee daily operations, including financial reporting and information technology functions as well as the implementation of a new statewide financial system.
- **Chief Accountant** – STATE CONTROLLER’S OFFICE/NEVADA HOUSING DIVISION, Carson City, NV (8/99-11/01)
- **Accountant III** – STATE CONTROLLER’S OFFICE, Carson City, NV (8/98-8/99)
- **Fiscal Officer/Finance Manager** - UNIVERSITY OF NEVADA, RENO, Sierra Nevada Job Corps Center/Nevada Cooperative Extension (1/95-8/98)
- **Grants & Projects Analyst II** - UNIVERSITY OF NEVADA, RENO, Controller’s Office, Reno, NV (11/92-1/95)
- **Accountant** - NEVADA HOUSING DIVISION, Carson City, NV (1/92-11/92)

CITY OF ROANOKE, VIRGINIA

Manager of Accounting Services, (November 2002 to October 2003)

Manage financial reporting and accounting functions.

DELOITTE & TOUCHE, Reno, Nevada (January 1990 to December 1991)

Senior Staff Accountant

JAMES WELLS, CPA

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EDUCATION

Bachelor of Science in Business Administration, Accounting, 1989

University of Nevada, Reno

Graduated with High Distinction, Beta Alpha Psi

Accounting Studies (1985-1987)

University of Nevada, Las Vegas (Margaret Elardi Scholarship recipient)

Carson City High School Valedictorian, 1985

PROFESSIONAL CERTIFICATIONS, MEMBERSHIPS AND ACTIVITIES

- Certified Public Accountant, 1995
- Project Management Certificate, 2000
- Nevada Committee on Local Government Finance member representing the Nevada Association of School Boards (2006-2010)
- Association of Government Accountants
 - Northern Nevada Chapter President (2008-2010)
 - Regional Vice President (2011-2012)
 - Northern Nevada Chapter Treasurer (2012-2013)
- Public Employees' Benefits Program Board Member (2015-2017)
- Governmental Accounting Standards Advisory Council member representing State Budget Officers (2016-2018)

JAMES WELLS, CPA

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REFERENCES

Leo Drozdoff, Former Director, State of Nevada Department of Conservation and Natural Resources

Phone: (775) 781-1889

Email: leodrozdoff@att.net

Ron Knecht, Former State of Nevada Controller

Phone: (775) 882-2935

Email: ronknecht@aol.com

Mike Willden, Former Chief of Staff to Nevada Governor Brian Sandoval

Phone: (775) 220-4432

Email: mikejwillden@gmail.com

Profile

Ernie

First Name

Mayhorn

Middle Initial

Last Name

emayhorn@gmail.com

Email Address

915 W King Street

Street Address

Suite or Apt

Carson City

City

NV

State

89703

Postal Code

Mobile: (775) 220-2322

Primary Phone

Business: (775) 882-7768

Alternate Phone

Which Boards would you like to apply for?

None Selected

Question applies to multiple boards

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

I am finishing my second term on this commission and truly enjoy the work we have done and the work we are undertaking in our efforts to assist the City with their internal audit work. We have a new internal auditor who is very experienced with Carson City, and I enjoy being a part of the work we are undertaking for another term.

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:

St. Mary's College

Major Subject:

Executive Management

Degree Conferred:

BA

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

As an Enrolled Agent (Enrolled to practice before the IRS) since 2003 I am extremely familiar with audits, record keeping, legal issue, etc. In my prior life I was in sales and marketing, the last 5 years spent as a national sales manager with a \$31M budget, direct reports, and 130 sales reps, so I am also quite familiar with realizing efficiencies.

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

I did some early work with the initial Carson City Fair. Presently I am the Treasurer for the Nevada State Prison Preservation Society. Prior to my living in the area I had many organizations I had worked with and had received appointments from the President, Governor, Board of Supervisors, City Councils and Hospital Boards.

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

Fellow with the National Tax Practitioners Institute, National Association of Enrolled Agents, Nevada Society of Enrolled Agents, California Society of Enrolled Agents

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 *

Profile

Stephen

First Name

Ferguson

Last Name

stevefergs@yahoo.com

Email Address

4430 Timberline Dr

Street Address

Suite or Apt

Carson City

City

NV

State

89703

Postal Code

Home: (801) 631-1810

Primary Phone

Home: (801) 631-1810

Alternate Phone

Which Boards would you like to apply for?

None Selected

Question applies to multiple boards

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

I enjoy serving on the Audit Committee and feel my experience adds value to the City's fiscal governance.

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:

Audit Committee-Chair

Question applies to multiple boards

Term expiration:

12-31-20

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:

Master of Business Administration-Utah State University Bachelor of Science in Business Accounting with emphasis in Speech Communications-Penn State University

Major Subject:

B.S. Accounting & MBA

Degree Conferred:

Yes

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

I have an excellent background in finance with over 28 years of experience in Internal Audit, Financial Analysis, Controller, and CFO in retail, banking, energy and education industries. I have reported indirectly to an audit committee chairman for the last 10 years as the CFO for several companies. I ran led the audit committee meetings and heavily participated in all Board of Director meetings; so I am familiar with sound governance policies and procedures. I have over 3 years of Public Accounting experience based on work completed for KPMG and I have an excellent track record of outstanding audit results for the companies where I have worked. I have lived in Carson City for over 12 years now; I love it and I want to make our city and community better. I think my finance/audit experience and leadership skills could be a benefit to the Audit Committee, the City CFO and the finance operations.

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

Junior Achievement counselor/instructor AKP Professional Business Fraternity - annual business case competition judge VP for Homeowner association board

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

Name: Stephen C Ferguson City, State, Zip, Country: CARSON CITY NV 89703 United States
Profession: Accountancy License Type: Certified Public Accountant License Number: 266322-2601
Obtained By: Unknown License Status: Active Original Issue Date: 01/29/1997 Expiration Date: 12/31/2020 Agency and Disciplinary Action*: NO

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 *

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.

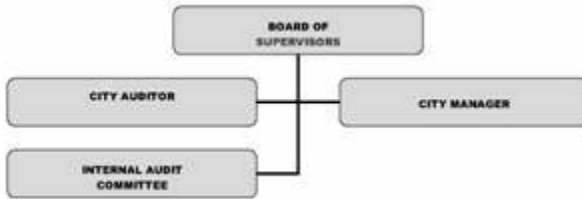
- 1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
- 2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.

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)

Rachelle Resnick
781 Crain St.
Carson City, NV 89703

May 7, 2020

Carson City Board of Supervisors and Ms. Nancy Paulson, City Manager
City Hall
201 North Carson Street, Suite 2
Carson City, Nevada 89701

RE: Resignation from Audit Committee

Dear Supervisors and Ms. Paulson:

Thank you for the opportunity to serve on Carson City's Audit Committee. Last March, I began employment with Carson City as the Department Business Manager for the District Attorney's Office. Although I am excited to be working for the City and for the District Attorney's Office, unfortunately, I am no longer able to serve on the Audit Committee. Therefore, please accept this letter of resignation from the committee.

Sincerely,

Rachelle M. Resnick

Rachelle M. Resnick