



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** January 19, 2023

Staff Contact: Nancy Paulson, City Manager

Agenda Title: For Possible Action: Discussion and possible action regarding the appointment of one member to the Audit Committee, for a partial term ending in December 2023. (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 ("Board") and four members from the public as citizens-at-large. There is one vacancy for a citizen-at-large position due to a resignation. Laura Chavez submitted an application.

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

Proposed Motion

I move to appoint Laura Chavez to fill a partial term expiring December 2023.

Board's Strategic Goal

Quality of Life

Previous Action

December 2, 2021 (Item 12A): The Board appointed two members to the Audit Committee, each for a full term ending in December 2023.

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 positions for additional applicants and/or provide alternative direction to staff.

Attachments:

[Audit Committee Packet_Redacted.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)



Board Details

The role of the Carson City audit committee is to manage and oversee the auditing function, both internal and external, resulting in increased integrity and efficiency of the auditing 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 at the call of the chair •Community Center, Robert "Bob" Crowe Board 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



Bonnie Duke

1st Term Dec 02, 2021 - Dec 31, 2023

Position Citizen at Large



Stephen Ferguson

3rd Term Jan 06, 2017 - Dec 31, 2022

Appointing Authority Board of Supervisors

Position Citizen at Large

Office/Role Chair



Ernie Mayhorn

3rd Term Jan 06, 2017 - Dec 31, 2022

Appointing Authority Board of Supervisors

Position Citizen at Large



Lisa Schuette

2nd Term Jan 05, 2023 - Dec 31, 2023

Position Board of Supervisors



Vacancy

Profile

Laura _____ Chavez _____
First Name Middle Initial Last Name

sh nenv@yahoo.com _____
mail Address

5500 Gentry Lane _____
Street Address Suite or Apt

Carson City _____ NV 89701 _____
City State Postal Code

Mobile: (775) 291-3827 _____
Primary Phone Alternative Phone

Which Boards would you like to apply for?

Aud t Comm ttee: Not Submitted

Question applies to multiple boards

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

I have been a resident of Carson City for more than 25 years and love everything about our community. As a resident of Carson City I would like to be more involved and help sustain for future Carson City generations to come.

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

College, Professional, Vocational or Other Schools attended:

Western Nevada College-Associates in Applied Science, General Business June 2010 Truckee Meadows Community College-Certificate of Spanish-English Translation Certificate September 2011 University of Nevada Reno-Certificate of Paralegal Studies November 2005

Major Subject:

Business

Degree Conferred:

Associates, paralegal and translation certificate

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

Please refer to resume attached-too many to list here

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

Please refer to resume attached

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

Please refer to resume attached

[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 *

Laura E Chavez

5500 Gentry Lane
Carson City, NV 89701
775-291-3827 (Evening) / 775-887-1222 x4764 (Day)

████████████████████
Citizenship: USA

Profile

Detail oriented and results-driven Specialist and Energy Coordinator with more than sixteen years of experience with Rural Development. Highly responsible and experience in all aspects and functions of the Business and Cooperatives Programs. Possess strong analytical and problem-solving skills with the ability to function with all levels of support staff or individually. Skilled in current technologies that are integrated daily to improve, streamline processing and service to loans and grants.

Education

American Bankers Association Certificate in Business and Commercial Lending Online, self-led course	December 2019
Nevada Excellence in Leadership Graduate Northern Nevada Latino Alliance Reno, NV	March 2014
Nx Level Spanish course graduate Nevada Small Business Development Center Reno, NV	December 2014
Certificate of Spanish-English Translation Certificate Truckee Meadows Community College Reno, NV	September 2011
Competent Communicator Award, 10 Speech series and Humorous Speech Contest Capital Nevada Club 1813 District 39, Toastmasters Carson City, NV	September 2011
Associates in Applied Science, General Business Western Nevada College Carson City, NV	June 2010
Certificate of Paralegal Studies University of Nevada Reno Reno, NV	November 2005

Professional Summary of Qualifications

* Strong Analytical skills	* Credit & Financial Analysis	*Team orientated
* Strategic Planning	* Loan & Grant Administration	*Industry expert of renewable energy
* Typing 50 – 60 wpm	* Problem Solving Skills	* Customer Service
* Microsoft Office	* Written Correspondence	*Bilingual, fluent in Spanish
* Technical Assistance	* Business Structures & Mngt	*Agency translator and interpreter
* Expert in Nevada rural economic factors & trends		*media and radio presentations for agency
* University of Nevada Cooperative Extension, Peer Reviewer		* National and regional trainer for agency
*Member of various regional review panel, Washington DC and State of Nevada		
*Hiring panel member		*supervisory experience

Current and former affiliations

- Unión de Padres Activos, PTA Carson City School District
Board Member and Treasurer
Carson City, NV 2019-current
- Nevada Builders Foundation
Board Member and Safe Embrace Chairwoman
Carson City, NV 2016- current
- Tazmanian Boxing Club
Grant Writer and Board Member
Carson City, NV 2020-current
- Womens Money
Board Member and Mujer y Dinero Chairwoman
Reno, NV 2017-2019
- Latin American Chamber of Commerce
Board of Director, Special Events Coordinator
Reno, NV 2014-2016

Professional Experience

Energy Coordinator (GS 1165-12/05)
USDA, Rural Development
Carson City, NV

January 2018 to present
40 Hours/week



-Supervisor: Chandler Allen 775.443.4766

May Contact: Yes

- 100 % responsible for all energy programs, Rural Energy for America Program, Energy Audit/Renewable Energy Development Assistance and 9005 payment programs
- Present on REAP programs across Nevada
- Media presentations for radio and television
- Oversee over \$1,000,000 in applications and servicing of various grants and guarantee programs
- Review semiannual and annual status reports for all projects
- Independently review REAP applications for completion, funding and servicing
- Prepare and provide technical assistance to complete environmental reviews and civil right impact analysis for all applications
- Answer all program inquiries, email and phone calls daily
- Review energy audits for completion and regulation requirements
- Process and ensure complete fund request as needed

Business Programs Specialist (GS 1165 – 12/05)

USDA, Rural Development
Carson City, NV

May 2015 – Current

40 Hours /Week

-Supervisor: Chandler Allen 775.443.4766

May Contact: Yes

- Processed and currently service loan and grants ranging in size and complexity ranging \$10,000 thousand to 25,000,000 million.
- Applications received vary from business entities and community organizations ranging from mom pop type business to complex multi-affiliated corporations, partnership, limited liability entities, cooperative and non-profit organizations. Businesses assisted have included shopping centers, hotels/motels, agricultural, real estate/commercial building, energy related projects and professional service-orientated businesses.
- Develop and maintain lender relationships with local and out of state bank. Provide ongoing technical assistance regarding eligibility, structuring, underwriting, documenting, monitoring and servicing of Business & Industry Guaranteed Loans and Rural Energy for America Guaranteed Loans.
- Reviewed, analyzed, processed and serviced RBS loans and grants. Presented and made recommendations to the State Loan Review Committee.
- Conducted in-depth review and analysis of loan and grant documents during the application, closing and servicing stage to evaluate the financial stability and performance of the applicant and to identify any credit risk.
- Mentored by Business Program Director regarding all aspects of the Business Programs operations. Being recognized as a key contributor to the Business Programs section, I routinely make recommendations regarding various areas of concern to ensure that Business Programs complies with it's regulatory and program requirements.
- Served as Acting Programs Director on an adhoc basis for the Business Programs section; overseeing a staff of three Loan Specialist and one technician located in the Nevada State Office.
- Develop and maintained various reports and spreadsheets to manage Nevada's active Business Programs loan and grant portfolio.
- Provide administrate expertise and guidance toward meeting RD's strategic goals, initiative and mission areas.
- Develop strong networks through the nation. Participate in successful collaborations with various State Office staff.
- Guaranteed Loan System (GLS) Team leader for the Western region (Nevada, Hawaii, California and Arizona).
- Planned, coordinated, and participated in various training, technical assistance and outreach activities in Nevada. Trainings often provide a brief overview of the various programs administered by RD. Activies have included participation in conducting lender training session, outreach/marketing events and webinars. Lender trainings have varied from informal meetings to comprehensive program training.
- I was one of nine individuals selected to serve in the 2015 Socially Disadvantage Group Grant (SDGG) application review panel in Washington, DC. Participated in interactive debates with panelist to achieve consensus on the score for each grant application. Strong collaborations with panelist and national office staff were forged. I was also required to provide applicable comments to support each scoring criteria that the panel agreed on.
- I continue to be proactive in developing individual job skills by participating in ongoing training and networking activities.

Professional Training

- | | |
|--|--|
| ❖ Civil Rights Training | ❖ Financial Statement & Analysis |
| ❖ Environmental Training | ❖ Microsoft programs various |
| ❖ QuickBooks Software | ❖ Mentoring Fundamentals |
| ❖ Business Bookkeeping | ❖ USDA Federal Appropriations Law Training |
| ❖ Business Programs / Cooperative Service Regional Training | ❖ USDA Cross Training: RUS, FSA , RMA, AMS and NRCS |
| ❖ Risk Management Association graduate Lending Academy 1 and 2 | ❖ Working with Tribal Leaders and Government |
| ❖ Understanding Financial Statements | ❖ Leadership Essentials: Creating your own Development Plan |
| ❖ Analyzing Income Statement & Balance Sheet | ❖ Professionalism, Business Etiquette, & Personal Accountability |
| ❖ The Basics of Budgeting | ❖ Aspiring Leadership Program |
| ❖ Analyzing Annual Report | |

- ❖ Toastmasters/Public Speaking courses
- ❖ Ignite Presentations
- ❖ American Bankers Association:
 - Evaluating & Structuring Commercial Loans: Level 5 – Evaluating & Structuring
- ❖ American Bankers Association:
 - Evaluating & Structuring Commercial Loans: Level 5 - Identifying Viable Secondary & Tertiary Sources of Repayment
- ❖ : American Bankers Association:
 - Evaluating & Structuring Commercial Loans: Level 5 - Key Documents, Loan Agreements, and Covenants
- ❖ American Bankers Association:
 - Evaluating & Structuring Commercial Loans: Level 5 - Loan Pricing & Negotiating
- ❖ American Bankers Association:
 - Evaluating & Structuring Commercial Loans: Budget Tracking
- ❖ NX Level course graduate
- ❖ Leadership in Excellence courses
- ❖ National Renewal Energy Laboratory classroom training on various renewal energy technologies

References

Herb Shedd
 1427 Mary Jo Drive
 Gardnerville, NV 89460
 775-781-8180
hsheddrpra@frontier.com

Michelle Kelly
 USDA Rural Development
 Carson City, NV
Michelle.kelly@usda.gov
 775.443.4765

Personal Experience

- Volunteered for the Carson City review panel for the Community Support Services Grant, 2022
- Wrote and received two awards for the nonprofit-Tazmanian Boxing Club, over \$200,000 in 2022
- Various College and University credits towards Bachelor
- In my spare time, I enjoy exploring Carson City and it's backyards by running or hiking the trails and lately riding my ebike where allowed.
- Resident of Carson City for 27 years

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.

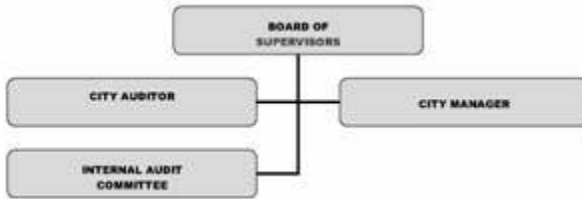
- 1. The Carson City audit committee will meet quarterly. All members are expected to attend on a regular basis.
- 2. The Carson City audit committee may ask members of management or others to attend meetings and to provide pertinent information when necessary.

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)