

WASHOE COUNTY AUDIT COMMITTEE

MEETING MINUTES

**Friday, May 20, 2016 at 2:00 p.m.
Comptroller's Office Large Conference Room**

Committee Attendees: Dave Stark, Keith Romwall, Elaine Alexander, Kitty Jung, and John Slaughter
Absent: n/a
Other Attendees: Dan Carter, Felicia O'Carroll, Comptroller, Cathy Hill and Alison Gordon

AGENDA ITEM 1 Call to Order

The meeting was called to order at 2:00 p.m. and Alison Gordon performed the roll call – those listed above were present.

AGENDA ITEM 2 Approval of Agenda

Mr. Romwall moved to approve the agenda. Ms. Alexander seconded the motion, which carried unanimously.

AGENDA ITEM 3 Public Comment

There was no public comment.

AGENDA ITEM 4 Presentation: June 30, 2015 Single Audit Report – Felicia O'Carroll, Representative from Eide Bailly, LLP

Felicia O'Carroll stated that brief presentation would be given about the entire compliance section of the financial statement and opened it for questions at the end.

Dan Carter presented the single audit of the federal wards that is required by OMB (Office of Management and Budget) Circular A-133 and the single audit amendments of 1996. He also provided a summary of the entire report and what items can be found under each report.

Felicia reiterated that these reports are required and continued on to provide details regarding the four findings listed in the report. All report errors were issues of internal control, meaning a second reviewer was not used; however, compliance was not an issue. Regarding the Family Planning Grant (finding 2015-003), a discussion was held referencing the lack of compliance due to an update failure regarding poverty guidelines in the County's billing software in beginning January 2015.

A discussion was held regarding the report under the Child Support Enforcement finding (2015-004), regarding reimbursements. Felicia confirmed that the potential effect and recommendations are typically the focus of the reviewers, in which case this finding had no major concerns.

Felicia explained that in the past these reports were not provided to the Committee, however, Eide Bailly, LLP guidelines require that a report be provided regarding discrepancies, as a preventative measure.

Finally, Felicia stated the Status of Prior Year Findings showed that all 2014 findings were cleared and procedures were put in place to ensure they won't occur again.

AGENDA ITEM 5 Update of Collection of Prior Years' AB104 Gaming Tax Repayment of Prior Years' Under-Collected AB104 Receivable to Other Local Government and special Districts. – John Slaughter

John Slaughter began the presentation by providing a refresher of the last meeting regarding AB 104. AB104 Gaming tax is a makeup tax (dating back from 1991 legislative session) as a result of certain revenues swept from Washoe County and sent to Clark County and 10 other counties.

On April 12, 2016 it was decided that the County move forward as oppose to go back in time to collect. Legal analyses were made regarding statutes of limitations. Bills have been sent out in an effort to collect these taxes. All jurisdictions involved have been informed. Preventive measures have been implemented to avoid future similar errors.

AGENDA ITEM 6 Update on Meeting Minutes Status – Alison Gordon

Alison Gordon informed that minutes had not been available, as the Clerk's office does not have available staff. Manager's Office hired new Administrative Secretary that will be assisting with minutes.

AGENDA ITEM 7 Calendaring Next Meeting

Next meeting should schedule in August 2016. Ms. Gordon shall send out an email suggesting dates for scheduling the meeting.

AGENDA ITEM 8 Audit Committee Member Comments

There was no audit committee member comments.

AGENDA ITEM 9 Public Comment

There was no public comment.

AGENDA ITEM 10 Adjournment

Mr. Romall moved to adjourn, Mr. Stark seconded the motion, which motion carried unanimously.