



**AUDIT REVIEW COMMITTEE
MEETING AGENDA
COUNCIL CHAMBER, 401 CALIFORNIA AVENUE,
BOULDER CITY, NV 89005**

September 29 ,2020 – 4:00 PM

NOTICE

Pursuant to Section 3 of the Declaration of Emergency Directive 006, there will be **no in-person attendance** at this meeting. The public may view the meeting live at the following link:

<https://www.bcnv.org/191/City-Council-Meeting-Live-Stream-Video>

For information regarding Directive 006, see the following:

[http://gov.nv.gov/News/Emergency_Orders/2020/2020-03-22 - COVID-19 Declaration of Emergency Directive 006/](http://gov.nv.gov/News/Emergency_Orders/2020/2020-03-22_-_COVID-19_Declaration_of_Emergency_Directive_006/)

Extensions of Directive 006 have been included in in Section 6 of Directive 16, Section 23 of Directive 18, Section 37 of Directive 21, and Section 3 of Directive 26, and Section 4 of Directive 29 found at the following link:

<https://nvhealthresponse.nv.gov/wp-content/uploads/2020/08/Emergency-Directive-029.pdf>

ITEMS LISTED ON THE AGENDA MAY BE TAKEN OUT OF ORDER; TWO OR MORE AGENDA ITEMS FOR CONSIDERATION MAY BE COMBINED; AND ANY ITEM ON THE AGENDA MAY BE REMOVED OR RELATED DISCUSSION MAY BE DELAYED AT ANY TIME.

CALL TO ORDER

PUBLIC COMMENT

PUBLIC COMMENT DURING THIS PORTION OF THE AGENDA MUST BE LIMITED TO MATTERS ON THE AGENDA FOR ACTION. EACH PERSON HAS UP TO FIVE MINUTES TO SPEAK ON A SPECIFIC AGENDA ITEM.

Public comment, whether on an agenda item or general public comment, is limited to up to five minutes per person. Members of the public may participate in the meeting without being physically present by one of the following methods.

- Written comments may be submitted via the Public Comment Form (<https://www.bcnv.org/FormCenter/Contact-Forms-3/City-Council-Comment-Form-111>)
- Written comments may be submitted by emailing cityclerk@bcnv.org. Written comments will be added to the record.
- Public commenters may leave a voicemail at (702) 293-9210. Messages received will be broadcast into the Council Chamber.
- To comment during the meeting, members of the public may call (702) 589-9629 when the public comment period is opened.

AGENDA

1. For possible action: Approval of the minutes of the September 12, 2018 Audit Review Committee meeting
2. Introduction of HintonBurdick Boulder City audit team and overview of 2019-2020 audit process
3. Public Comments

Each person has up to five minutes to speak at the discretion of the Mayor/Chair. Comments made during the Public Comment period of the agenda may be on any subject. All remarks shall be addressed to the City Council/Board as a whole, not to any individual member of the Council/Board, of the audience, or of the City staff. There shall be no personal attacks against the Chair, members of the Board, the City staff or any other individual. No person, other than members of the Board and the person who has the floor, shall be permitted to enter into any discussion, either directly or through a member of the Board without the permission of the Mayor or Presiding Officer. No action may be taken on a matter raised under this item upon which action will be taken.

Supporting Material: Pursuant to Section 5 of Directive 006, the requirement contained in NRS 241.020(3)(c) that physical locations be available for the public to receive supporting material for public meetings has been suspended. Staff reports and supporting material for the meeting are available on the City's website at <https://www.bcnv.org/AgendaCenter>. Pursuant to NRS 241.020(6), supporting material is made available to the public at the same time it is provided to the public body.

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations for the meeting are requested to notify the City Clerk by telephoning (702) 293-9208 at least seventy-two hours in advance of the meeting.

This notice and agenda has been posted electronically in compliance with NRS 241.020(3) at <https://www.bcnv.org/AgendaCenter>, and NRS 232.2175 at <https://notice.nv.gov/>. For further information, please contact Lorene Krumm, City Clerk, 401 California Avenue, Boulder City, NV 89005, (702) 293-9208; lkrumm@bcnv.org.

Approval of minutes

SUBJECT:

For possible action: Approval of the minutes of the September 12, 2018 Audit Review Committee meeting

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
📎 Sept 12 2018 DRAFT min	Cover Memo



**AUDIT REVIEW COMMITTEE MEETING
MINUTES**

**LARGE CONFERENCE ROOM, 401 CALIFORNIA AVENUE
BOULDER CITY, NEVADA 89005**

Wednesday, September 12, 2018

(Agenda previously posted in accordance with NRS 241.020.3(a))

CALL TO ORDER

The meeting of the Boulder City Audit Review Committee, County of Clark, State of Nevada, was called to order at 3:00 p.m., Wednesday, September 12, 2018, in the Large Conference Room by Member McManus in due compliance with law, with the following members present, namely:

Present: Member McManus
 Member Harhay
 Member Wright

Absent: Member Shuman

Also present: Diane Pelletier, Finance Director
 Tami McKay, Deputy City Clerk

PUBLIC COMMENT

Member McManus opened the Public Comment period for matters pertaining to items on the agenda.

No comments were offered and the Public Comment period was closed.

1. For possible action: Approval of the minutes of the April 3, 2018 Audit Review Committee meeting

Member McManus moved to approve the April 3, 2018 minutes; seconded by Member Harhay; unanimously approved.

DRAFT

2. Introduction of HintonBurdick Boulder City Audit team and overview of the 2017-18 audit process

A staff report had been submitted by Finance Director Diane Pelletier and included in the September 12, 2018 Audit Review Committee Agenda Packet.

Finance Director Pelletier said the City had issued a Request for Proposals (RFP) in February and after conducting interviews, the firm HintonBurdick had been selected. She noted a team of 5 members had been on-site to conduct its first audit of the City of Boulder City. She said City staff had worked diligently to fulfill 90 items requested by the firm.

Chad Atkinson with HintonBurdick introduced himself and provided a brief overview noting the firm had provided audit services to Mesquite for more than 20 years. He said they were successfully growing in southern and northern Nevada, Utah and Arizona. He said they were pleased with the responses offered by City staff. He said the firm was available to examine any matters requested by the City.

Member McManus said one of the previous concerns was exchanging data between the City and the audit firm and asked if there was a resolution.

Mr. Atkinson said the firm had a secure portal so information could be easily exchanged noting it was working well.

In response to Member McManus, Finance Director said although she was new to Nevada, the process had been going well.

Mr. Atkinson stated compliance test work would be conducted in addition to working closely with Finance Director Pelletier.

In response to Member McManus, Finance Director Pelletier clarified the past audit had revealed one major finding and it had been addressed. She said she was working on improving process for bank reconciliations.

Finance Director Pelletier said her goal was to provide a report to City Council by November 1, 2018.

Mr. Wright asked for clarification on the 90-item checklist.

Finance Director Pelletier said HintonBurdick required the City fulfill the requirements of the checklist prior to the firm conducting the audit.

Member Harhay said he hoped the deficiencies from the past years were being addressed and hoped they did not reappear.

DRAFT

Finance Director Pelletier said she now had additional staff, so she was hopeful to resolve all issues. She said one of her employees was creating a new process for bank reconciliations which would be helpful.

Member McManus said the RFP response was very thorough and he was happy to have a new firm conducting the audit.

Member Harhay said he was pleased with the positive changes in the finance department.

Member McManus agreed the changes in finance had been positive and provided a noticeable difference.

3. Public Comment

No comments were offered.

There being no further business to come before the Audit Review Committee, the meeting was adjourned at 3:15 p.m.

Kiernan McManus, Chairman

Tami McKay, Deputy City Clerk

MINUTES APPROVED: _____

Overview of 2019-20 Audit Process

SUBJECT:

Introduction of HintonBurdick Boulder City audit team and overview of 2019-2020 audit process

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
📎 Staff Report - ARC	Cover Memo



Audit Review Committee Meeting September 29, 2020 Item No. 2

BOULDER CITY
AUDIT REVIEW COMMITTEE

Staff Report

COMMITTEE MEMBERS:

TRACY FOLDA
JUDITH HOSKINS
MARISA PARDINAS
ROSS WRIGHT

TO: Audit Review Committee Members and City Manager

FROM: Diane Pelletier, Finance Director

DATE: September 29, 2020

SUBJECT: Introduction of Hinton Burdick Boulder City audit team and overview of 2019-2020 audit process.



MEETING LOCATION:

CITY COUNCIL CHAMBER
401 CALIFORNIA AVENUE
BOULDER CITY, NV 89005

Business Impact Statement: This action will not have a significant economic impact on business and will not directly restrict the formation, operation, or expansion of a business.

MAILING ADDRESS:

401 CALIFORNIA AVENUE
BOULDER CITY, NV 89005

Action Requested: None.

WEBPAGE:

WWW.BCNV.ORG



Overview:

- HintonBurdick is performing the audit for Boulder City for the third consecutive year of their five year contract.
- This is an opportunity for the Audit Review Committee to meet with HintonBurdick audit senior staff team to discuss the audit process.

CITY MANAGER:

ALFONSO NOYOLA

CITY ATTORNEY:

STEVEN L. MORRIS

CITY CLERK:

LORENE KRUMM

Background Information: On April 10, 2018, the City entered a five-year agreement with HintonBurdick CPA's and Advisors for annual audit services beginning with the fiscal year 2018 audit.

FINANCE DIRECTOR:

DIANE PELLETIER

Boulder City Strategic Plan Goal: Maintain Financial Stability

ACCOUNTING MANAGER:

REBECCA GILLIS