



**AGENDA SUMMARY PAGE**  
**AUDIT OVERSIGHT COMMITTEE MEETING OF: APRIL 23, 2009**

DEPARTMENT: CITY AUDITOR'S OFFICE  
DIRECTOR: RADFORD SNELDING

Consent  Discussion

SUBJECT: Discussion and possible action on Internal Control Review Activity Report December 31, 2008 (2900-0809-04)

**Fiscal Impact:**

- No Impact  Augmentation Required  
 Budget Funds Available

Amount:  
Funding Source:  
Dept./Division:

**PURPOSE/BACKGROUND:**

To review the Internal Control Review Activity Report December 31, 2008 with the Audit Oversight Committee. The report is a compilation of all Internal Control Reviews performed from June 30, 2008 through December 31, 2008.

**RECOMMENDATION:**

Approval

**BACKUP DOCUMENTATION:**

1. Internal Control Review Activity Report December 31, 2008 (2900-0809-04)
2. Submitted after Final Agenda - PowerPoint Slides 4-8

Motion made by PAUL WORKMAN to Accept the report

Passed For: 4; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 1  
STEVE WOLFSON, PAUL WORKMAN, MICHAEL W. KERN, LOIS TARKANIAN;  
(Against-None); (Abstain-None); (Did Not Vote-None); (Excused-JOSE TRONCOSO)

**Minutes:**

City Auditor Snelding deferred to Gary Phillips, the lead auditor for this project, who gave a report on Internal Control Review (ICR) activity using PowerPoint Slides 4-8, copies of which are made a part of the minutes. He mentioned that management agrees with the ten recommendations.

Members Wolfson and Tarkanian mentioned that the report was very thorough and that the individual reports to the Council members were also very thorough.

Chairman Kern asked if all the recommendations have been completed. Mr. Phillips answered that some have been completed and the reports should be forthcoming. City Auditor Snelding

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assured Chairman Kern that completed recommendations would be included in the report as soon as his office receives notification of completion. A report to the Audit Oversight Committee should be made in July of 2009.

Chairman Kern explained that his concern is to ensure that the recommendations are being acted upon, because some activity includes the disappearance of equipment that will be very expensive to replace, and it has to be done within the budget timeframe. Also, it is necessary that the Council be fully informed.

City Auditor Snelding asked Chairman Kern if he would help to give a report at each meeting on the recommendations that have been and have not been completed. Chairman Kern replied in the affirmative, noting that the key is to document the steps taken to save the City money.

Chairman Kern confirmed with City Attorney Jerbic that the Audit Oversight Committee Bylaws do not prevent him, as Chair, from making a motion.

