



Audit Oversight Committee Minutes

1. Call to Order and Roll Call

Minutes:

CHAIR SEAMAN called the meeting to order at 10:00 a.m.

PRESENT: CHAIR SEAMAN and MEMBERS PREISS and ALLEN-PALENSKE

EXCUSED: MEMBER GAUGHAN

ALSO PRESENT: TIM HACKER, Chief of Public Safety Services; RADFORD SNELDING, City Auditor; BRYAN SMITH, Internal Audit Section Manager; JOHN CURTAS, Deputy City Attorney IV; LUANN D. HOLMES, City Clerk; JACQUIE MILLER, Assistant Deputy City Clerk; and CHEYENNE LaRANCE, Senior Deputy City Clerk

Subsequent to the Roll Call, the Chair announced that former Members JOSEPH THRONEBERRY and MICHELE FIORE resigned from the Audit Oversight Committee. She thanked them for their years of service on the Committee. She welcomed MR. THRONEBERRY to his new position with the City Auditor's Office as the Senior Forensic Auditor. Additionally, she welcomed COUNCILWOMAN ALLEN-PALENSKE, who was appointed as a new Member at the December 21, 2022 City Council Meeting.

2. Announcement Regarding: Compliance with Open Meeting Law

Minutes:

ANNOUNCEMENT MADE: This meeting has been properly noticed and posted at the following locations in accordance with the noticing standards as outlined in NRS 241.020: City Hall, 495 South Main Street, 1st Floor; The City of Las Vegas website – www.lasvegasnevada.gov; and The Nevada Public Notice website – notice.nv.gov.

3. Public Comment: Comment during this portion of the agenda must be limited to matters on the agenda for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion, as well as the amount of time any single speaker is allowed, may be limited.

Minutes:

None.

4. For possible action to approve the Final Minutes by reference of the Regular Meeting of October 10, 2022

Motion made by Eric Preiss to Approve

Passed For: 3; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 1

For-Eric Preiss, Victoria Seaman, Francis Allen-Palenske; Excused-Brendan Gaughan;

5. Discussion for possible action regarding the election of Chair and Vice-Chair officers to the Audit Oversight Committee for calendar year 2023

Motion made by Eric Preiss to Approve the nomination of Victoria Seaman as Chair

Passed For: 3; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 1

For-Eric Preiss, Victoria Seaman, Francis Allen-Palenske; Excused-Brendan Gaughan;

Motion made by Victoria Seaman to approve the nomination of Eric Preiss as Vice Chair

Passed For: 3; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 1

For-Eric Preiss, Victoria Seaman, Francis Allen-Palenske; Excused-Brendan Gaughan;

Minutes:

Discussion ensued among the Members regarding who would like to be nominated.

6. Report by staff regarding current audits

Minutes:

BRYAN SMITH, Internal Audit Section Manager, welcomed MEMBER ALLEN-PALENKE to the Committee and MR. THRONBERRY to the City Auditor's Office. He also introduced the Audit staff members who were present in Chambers.

While a PowerPoint presentation was shown, a copy of which was included as backup, MR. SMITH reported that the City Auditor's Office is currently involved in the payment collection audits shown on the slide. The objectives of these audits are to determine whether payments are receipted in accordance with the department's and the City's cash handling policies and procedures; payments are being accurately processed, balanced, and recorded to the CivicRec system; deposits are being properly prepared, remitted to the armored car service, reconciled to the bank records, and posted to the general ledger; and system access permissions within the CivicRec system assigned to employees accepting payments are appropriate for their job responsibilities.

7. Report by staff regarding the audit recommendation follow-up process

Minutes:

While a PowerPoint presentation was shown, a copy of which was included as backup, BRYAN SMITH, Internal Audit Section Manager, provided a brief presentation on the City Auditor's audit recommendation follow-up process. With each audit report, City management provides Audit staff with a management action plan and an estimated date of completion for each audit recommendation. These management responses are found at the back of every audit report. He explained that upon the release of an audit report, an audit recommendation is classified as Not Due. Once an audit recommendation's estimated date of completion passes and the recommendation has not yet been verified by an auditor as having been addressed, the classification is changed to Incomplete. Once an audit recommendation has been verified by an auditor as having been addressed, the classification is changed to Complete.

Currently, there are 35 Incomplete recommendations and seven Not Due recommendations, and he noted there was a breakdown by each department shown on the slide. Staff briefs the Audit Oversight Committee on the Incomplete recommendations at every other Committee meeting and asks representatives from the City departments to attend those meetings to provide an update on the status of those recommendations. This was done most recently during the last meeting in October, and staff plans to do this again at the April 10th meeting.

8. **Discussion regarding topics for future agenda items.** Comments made during this portion of the agenda by individual members shall refer solely to proposals for future agenda items and any discussion shall be limited to whether or not such proposed items are within the purview of the Committee and/or whether such proposed items shall be placed on a future agenda. No discussion regarding the substance of any such proposed topic shall occur and no action shall be taken.

Minutes:
None.

9. **Citizens Participation:** Public comment during this portion of the agenda must be limited to matters within the jurisdiction of the Committee. No subject may be acted upon by the Committee unless that subject is on the agenda and is scheduled for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion on any single subject, as well as the amount of time any single speaker is allowed, may be limited.

Minutes:
None.

10. **Adjournment**

Minutes:
CHAIR SEAMAN announced that the next Audit Oversight Committee meeting is scheduled for April 10, 2023.

The meeting was adjourned at 10:10 a.m.

Respectfully submitted:



Cheyenne LaRance, CMC, Senior Deputy City Clerk



LuAnn D. Holmes, MMC, City Clerk

Minutes Prepared by:
Ashley Foster, CMC, Deputy City Clerk

THIS MEETING WAS PROPERLY NOTICED AND POSTED AT THE FOLLOWING LOCATIONS
IN ACCORDANCE WITH THE NOTICING STANDARDS AS OUTLINED IN NRS 241.020:

The City of Las Vegas website – www.lasvegasnevada.gov
The Nevada Public Notice website – notice.nv.gov
City Hall, 495 South Main Street, 1st Floor