



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, GAUGHAN, ALLEN-PALENSKE, and KAERCHER

ALSO PRESENT: GARY AMELING, Chief Financial Officer; JOHN CURTAS, Deputy City Attorney IV; LUANN D. HOLMES, City Clerk; and BRIAN CARROLL, Acting Senior Deputy City Clerk

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 9, 2023

Motion made by Eric Preiss to Approve

Passed For: 5; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 0

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

5. Discussion for possible action regarding the election of Chair and Vice-Chair officers to the Audit Oversight Committee for calendar year 2024

Minutes:

MEMBER PREISS nominated CHAIR SEAMAN to serve as Chair, and MEMBER GAUGHAN nominated MEMBER PREISS to serve as Vice-Chair, to which they both accepted.

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

Passed For: 5; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 0

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

Motion made by Brendan Gaughan to Approve the nomination of Eric Preiss as Vice-Chair

Passed For: 5; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 0

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

6. Report by staff regarding current audits

Minutes:

BRYAN SMITH, Internal Audit Section Manager, reported that the office was completing audits of payment collections for the City's Parking office and special events. Staff's objectives in completing these audits are to verify that customer payments are receipted, recorded, and deposited in accordance with department and City policies, funds are properly secured, and system access permissions assigned to employees are appropriate for their job responsibilities. He said they were in the reporting phase with these audits. The office was completing an audit of IT (Innovation and Technology) Assets - Hardware. The objectives of this audit include testing to ensure IT complies with the City's fixed assets policy in accounting for IT hardware. In addition, the office was in the process of selecting several contracts to audit for compliance with terms of the contract by both the City and vendors. Along with these audits, the office continues to work with departments in verifying the completion of their outstanding audit recommendations. MR. SMITH advised that 25 audit recommendations were outstanding, and he would provide an update at the next Committee meeting.

7. **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.

8. **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:

CHAIR SEAMAN recognized CITY AUDITOR RADFORD SNELDING for his service with the City and wished him well in his retirement.

9. **Adjournment**

Minutes:

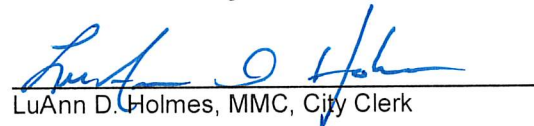
CHAIR SEAMAN announced that the next Audit Oversight Committee meeting is scheduled for April 8, 2024.

The meeting was adjourned at 10:06 a.m.

Respectfully submitted:



Brian Carroll, Acting Senior Deputy City Clerk



LuAnn D. Holmes, MMC, 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