



AUDIT REPORT  
November 13, 2023

# WASHOE COUNTY CLERK'S OFFICE – BOARD RECORDS AND MINUTES DIVISION FY2023

WASHOE COUNTY INTERNAL AUDIT  
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# AUDIT HIGHLIGHTS

## Washoe County Clerk's Office – Board Records and Minutes Division Audit

### WHY WE DID THIS AUDIT

An audit of the Clerk's Office – BRM Division was included in the three-year audit schedule approved by the Audit Committee and Board of County Commissioners for fiscal year 2024. The objective was to determine if the division is compliance with all applicable Code and statutes. As well as, reviewing the processes for taking minutes, responding to requests, and assisting boards/committees with recordkeeping. While conducting an audit, the internal auditor also has the obligation to make other recommendations based on observations during fieldwork.

### STRATEGIC PLAN

An audit of the Clerk's Office – BRM Division is necessary to support the objectives and goals of the Washoe County Strategic Plan approved by the Board of County Commissioners. The Clerk's Office – BRM Division directly supports the Board of County Commissioners and is the keeper of all related records.

### REPORT FRAUD

to Washoe County Internal Audit

### WHAT WE FOUND

Observations, interviews, and examination of the operations, noted the following opportunities for improvement:

- Noncompliance noted with NRS 241.035, not meeting the 45-day approval deadline for minutes.
- Staff shortage is leading to shifting or postponing of deputy clerk responsibilities.
- Delays or slow movement to permanent records.
- Receiving record requests from multiple avenues leads to time consuming requests and the risk of missing a request.
- No formal training process or succession planning.
- Deputy clerks are experiencing mental fatigue during minute taking because of the length and content of the meetings.

### WHAT WE RECOMMEND

We recommend the Clerk's Office – BRM Division make the following improvements:

- During Budget cycle, request an additional deputy clerk position. Out of Budget cycle, request for quote, information, or proposal of a transcriptionist to quicken the minute taking process; or utilize transcription technology.
- Formalize a training plan with succession planning for new employees, or employees on a performance plan.
- Improve the process to collect missing documents to quicken the microfilming process.
- Implement a training series to assist in mental fatigue of the deputy clerks, especially when dealing with sensitive content.

### MANAGEMENT RESPONSE

The Washoe County Clerk's Office agreed with the recommendations and plans to implement changes. A follow-up will be performed and brought back to the Audit Committee for accountability.

## Background and Strategic Plan

Washoe County Clerk, Jan Galassini, currently presides over the Washoe County Clerk's Office ("the Clerk's Office") after being appointed by the Washoe County Board of County Commissioners in 2020 to fill an unexpired term of retiring County Clerk, Nancy Parent. She was then elected to office during the 2022 election.

The Clerk's Office is comprised of two divisions, Marriage & Business and Board Records and Minutes. These divisions provide a wide variety of services to the public, such as, issuing marriage licenses, providing civil marriage services, fictitious firm name filing, notary bond filing, providing the most up-to-date County Code and ordinances, records and minutes for various boards and committees, and passport application processing. In addition to the services provided to the public, the Clerk's Office also preserves and maintains many records of Washoe County dating back to 1861.

This audit will focus on the BRM Division which provides the following services:

- Preparing minutes for the Board of County Commissioners (BCC), Board of Fire Commissioners for the Truckee Meadows Fire Protection District (BOFC), Board of Equalization for the Washoe County Assessor's Office (BOE), Debt Management Commission (DMC), Community Homelessness Advisory Board (CHAB)
- Provide research for the public and County staff members related to the permanent records
- Recordkeeping of all actions taken by the all boards and commissions minute-taking services are provided to
- Maintaining permanent records of Washoe County Code and ordinances
- Performing marriage commissioner duties up to 24 weddings per week

The Clerk's Office – BRM Division is currently operating with three (3) deputy clerks, one (1) supervisor, one (1) chief deputy clerk who oversees another division, and one (1) County Clerk, who also oversees another division. Reference Appendix A for an organizational chart for the entire department. Operating hours are Monday through Friday 8:00 am to 5:00 pm. However, given the time constraints and the demand of the department management (supervisor, chief deputy clerk, and the County Clerk), have been working longer hours while accumulating compensation time for hours worked beyond the standard forty (40) hours per week.

The Clerk's Office – BRM Division supports the BCC by taking minutes of meetings to preserve the history of past and present actions of the BCC. As such, the BRM Divisions supports the Strategic Objective and Goals by recording and maintaining all discussion, decisions, and policies created by the BCC related to creating and supporting the Strategic Plan.

## Objectives, Scope, and Approach

An audit of the Washoe County Clerk's Office ("the Clerk's Office") – BRM Division was included in the Audit Committee and Board of County Commissioner's approved three-year audit schedule for fiscal year 2024. The audit objective was to provide County management, the audit committee, and the Board of County Commissioners with assurance that the risk and all areas for improvement have been identified, to provide assurance that the internal controls as designed and implemented are operating efficiently and effectively, to provide recommendations to improve the general control environment related to the BRM Division processes.

To obtain background information about potential risks with the Clerk's Office – BRM Division, the internal auditors reviewed recent similar audits conducted by other cities and counties. In addition, the internal auditors reviewed federal guidance and industry best practices for auditing and investigating internal controls for recordkeeping and minute taking procedures and processes.

The internal audit division observed the Clerk's Office internal control policies and procedures for recordkeeping and minute taking procedures and processes to identify any weaknesses or gaps in the procedures and processes. Additionally, the processes and procedures were reviewed to ensure compliance with applicable laws, regulations, and statutes for the period July 1, 2022 through June 30, 2023 (fiscal year 2023). There are no noted scope limitations for our audit period.

Furthermore, the internal audit division utilized a risk-based approach to evaluating the Clerk's Office – BRM Division procedures and processes by assessing significant risks and adequacy, effectiveness, and efficiency of the internal controls designed and implemented to mitigate these risks. The review includes interviews with employees, observations of employees in various aspects of the processes, and an examination of records. The internal auditors employed due professional care and heightened auditor skepticism throughout the audit. However, absolute assurance cannot be given that other non-compliance and irregularities do not exist, as the testing is limited to sample substantive testing, trend analysis, and a sample for test of details of internal controls and compliance.

The internal auditors conducted this audit in accordance with the Institute of Internal Auditors (IIA) international professional practices framework. Those standards require that the internal auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and recommendations based on the audit objectives. As well as seeking guidance from best practices from the Public Company Accounting Oversight Board (PCAOB) and America Institute of Certified Public Accountants (AICPA) standards. The internal auditors believe that the evidence obtained provides a reasonable basis for the findings and recommendations based on the audit objectives. Audit work took place from July 2023 to September 2023.

## Opportunities for Improvement and Recommendations

Based on the observations, interviews, and examination of the Clerk's Office – BRM Division responsibilities and supporting documentation the following opportunities for improvement were noted:

- The deputy clerks are disrupting the minute preparation and taking process to call and confirm marriage commissioner appointments.
- Due to insufficient staffing of deputy clerks, the Clerk's Office – BRM division had to request assistance from external contractors to complete tasks for deadlines, other deadlines are not being met, and productivity overall has been lower than in previous years.
- Deputy clerks are experiencing mental taxation from the content and length of the BCC meetings.
- There are unnecessary steps in the review process, by deputy clerks reviewing their own work multiple times.
- Deputy clerks who are utilizing a transcription site, edit the transcription before writing their minutes, taking up unnecessary and additional time before minute taking.
- The Clerk's Office – BRM Division experiences high burnout, which causes strain on current employees to train new employees.
- There is no succession planning for promotional purposes.
- There were instances noted of non-compliance with NRS 241.035 (the 45-day deadline for minutes)
- Some errors noted by the Supervisor during the editing process are consistent across all deputy clerks.
- Not all policy and procedures match current process or don't provide guidelines for permanent record completion.
- There are missing documents for the permanent record, therefore the file cannot be completed.
- The process from physical copy to microfilm is slow and delayed.
- Receiving requests from multiple avenues does not allow the department to streamline responses to such requests.

In result of the observations, interviews, and examination of the Clerk's Office – BRM Division responsibilities and supporting documentation the following recommendations were made:

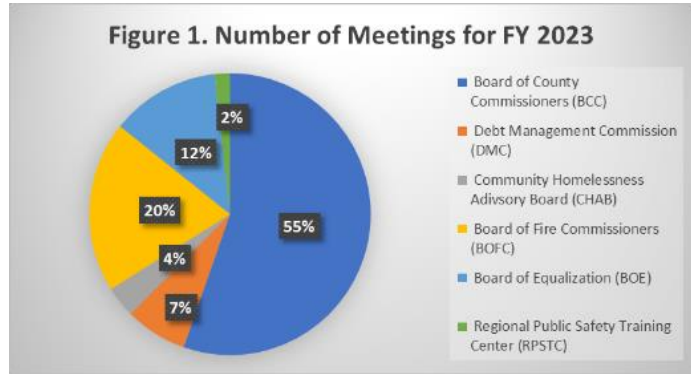
- Shift the responsibility of calling to confirm marriage commissioner appointments to an administrative assistant or office assistant/specialist.
- Continue to cross-train the Recorder's Office employees, as well as any new Clerk's Office employees to perform public comment intake during the BCC meetings.
- With the addition of a new deputy clerk position to the Clerk's office, the recommendation would be to reevaluate the responsibilities of the deputy clerks to see if the service of public comment intake during BCC meetings be redistributed to the deputy clerks.

- Continue to encourage employees to reach out to Employee Assistance Program (EAP) for assistance when struggling with the duties or content of the meetings.
- Implement a training or series of trainings on how to manage stress, stressful situations, and other applicable topics by a certified trainer on such topics. Other departments are utilizing a training series coached by Kevin Ciccotti, Human Factor Formula.
- Improve the editing process to eliminate the same meeting minutes being reviewed by the same person.
- If deputy clerks choose to utilize a transcription site, do not edit the transcription before writing the minutes. Instead, write the minutes directly from the transcription.
- Establish a training program that can be utilized to train new staff.
- Implement succession planning within the department. One idea is requesting a reclassification during Budget cycle for a senior deputy clerk, who is responsible for some of the Supervisor's duties.
- Out of Budget cycle, request a temporary or intermittent employee to assist during busy seasons of the department.
- Another out of Budget cycle, perform a request for quote, information, or proposal for a transcriptionist to transcribe the meetings for the deputy clerks, which allow the deputy clerks to only edit the meetings, or implement transcription technology instead of transcriptionist.
- The Supervisor, with or without the assistance of the deputy clerks, should compile a checklist of common mistakes found during the editing process that the deputy clerks can utilize for preliminary review before turning in the minutes for editing by the Supervisor.
- Update written policy and procedures to current practices in regard to permanent record maintenance and include a guideline of when items should be transferred to permanent records. For example, GreenTec is about two years from meeting date.
- Improve the process for following-up on missing documents with other departments to complete the permanent record.
- Identify and implement ways to improve the efficiency in the process from physical copy to microfilm.
- Implement a system for internal requesters to submit research or record requests, instead of emailing or calling the Clerk's Office, or utilize and defer requesters to Washoe311 for tracking and delivering requests.
- Continue to adhere to the record retention policy established by Nevada State Library, Archives, and Public Records and NRS 244.075.

# Audit Procedures

## Meeting Participation and Minute Taking Process

For the period of July 1, 2022 through June 30, 2023, fiscal year 2023, there were 56<sup>1</sup> meetings that the Clerk’s Office – BRM Division participated in. The internal auditors evaluate the effectiveness and efficiency of the minute-taking process and internal control system to improve the Clerk’s Office efficiency and compliance. Several techniques were used to understand and assess the effectiveness and efficiency, such as, interviews, observations, and examination of workflows.



Source: *Monthly Meeting Log* Excel spreadsheet provided by the Clerk’s Office BRM Division

An observation of the deputy clerk’s duties on Friday, July 14, 2023, in preparation for the July 18, 2023, BCC disclosed the following processes and procedures:

The minute taking process for the BCC starts at least three days before the scheduled

meeting. The deputy clerk assigned to the meeting will begin by downloading the agenda in PDF from the [washoe-nv.legistar.com](http://washoe-nv.legistar.com) posting provided by the Office of the County Manager. An additional email is sent with a SharePoint link that contains all the attachments from the agenda. The deputy clerk will create a Digital File within the Clerk’s Office internal drive with the agenda and all attachments.

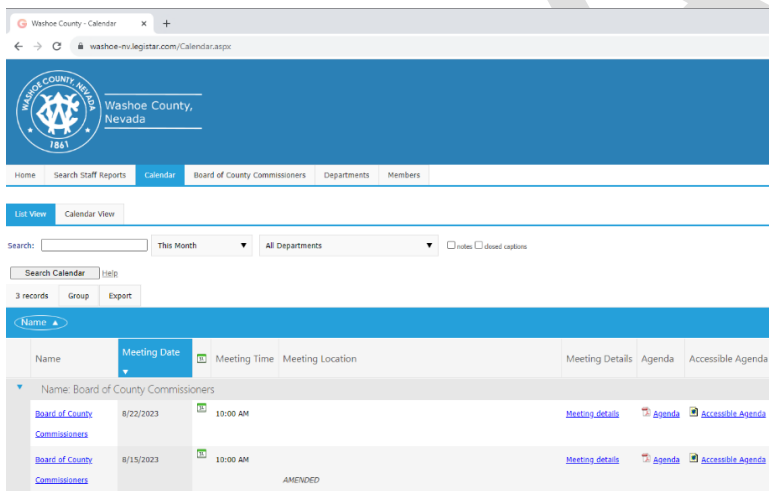


Figure 2. Screenshot of Washoe-NV Legistar website

<sup>1</sup>Reference Appendix B for a table of the meetings.



Three (3) copies of agenda are printed: 1) draft agenda for the deputy clerk prepping the meeting, 2) agenda for the district attorney, 3) numbering agenda for when items are heard at the meeting. The deputy clerk will create a physical brown expanding folder which contains a copy of the draft agenda, the district attorney's copy of the agenda, and the numbering version of the agenda. It also contains the entire agenda packet including all attachments, *BCC Meeting Checklist*, and the *Day-Of Checklist* for reference. Refer to Appendix C for a sample of the checklists.

One step completed during preparation, for ease in post-meeting duties, is the deputy clerk highlights all action items – interlocal agreements, resolutions, motions, roll change requests, and C&Rs. Words such as *approve*, *authorize*, *confirm*, *reverse*, *modify* are highlighted to assist in the minute taking process after the meeting by drawing focus to the type of action taken.

Using the draft agenda with the highlighted portions, the deputy clerk will create “shell” minutes, which is a template to be used by the deputy clerk during the post-meeting minute taking. The deputy clerk will use the digital PDF agenda provided by the Office of the County Manager to copy subject lines, titles, and descriptions into the shell minutes. The deputy clerk will also set up the motion language for the items requiring a motion and block vote wording if there are block vote items. The items for block vote are communicated to the deputy clerk by the supervisor prior to the commencement of pre-meeting duties.

If there are any roll change requests noted in the agenda, the deputy clerk will download the necessary files from the assessor's portal and save those into the Clerk's Office internal drive, where the agenda and other attachments are stored.

Once these steps have been completed, the deputy clerk will sort and rename all the digital files stored in the Clerk's Office internal drive. This step can be extremely time consuming based on how many attachments are on the agenda. The attachment is renamed to match the agenda number. If there is an agenda item with multiple attachments, the files will be combined into one PDF and renamed to the appropriate agenda number. All working material is placed into the brown expanding folder and placed on a shelf until the meeting date.

Other responsibilities performed by the deputy clerk during the preparation process but not related to preparation of the meeting observed by the internal auditors were making eight phone calls to confirm marriage commissioner appointments for that afternoon beginning at 2:00 pm and answering various incoming phone calls from the public.

Concurrently while the deputy clerk is preparing for the meeting, the BRM Supervisor (“the Supervisor”) performs additional preparation steps. The Supervisor downloads the agenda provided by the Office of the County Manager and verifies all links are operational and contain the correct attachment. While checking the links, the Supervisor

notes which items required a signature and compares that to an Excel spreadsheet the Supervisor created with all items for the meeting from Granicus. It's noted on the Excel spreadsheet if items require signatures or follow-up after the meeting. The Excel spreadsheet ensures all items are tracked and no items are missed during the post-meeting duties and minute taking process. All items that require a signature are compiled into one folder – yellow sticky requires the Chair's signature, and the green sticky requires the Clerk's signature. The signature pile is set aside for the meeting, including all resolutions need to be signed after the meeting. In addition to the sign pile, the Supervisor prepares a pile of resolutions for the Chair to sign after the meeting.

Preparation for the BCC meeting is complete.

The Internal Audit Division recommends shifting the responsibility of calling to confirm marriage commissioner appointments to an administrative assistant or office assistant/specialist. Implementing this recommendation would decrease interruptions of the preparation or minute-taking process of the deputy clerk and increase productivity and allow for continuity.

Furthermore, a discussion with a deputy clerk and the Supervisor on August 29, 2023, disclosed the processes and procedures followed during the BCC meetings:

The day-of the BCC meeting, prior to the commencement of the meeting, a deputy clerk delivers all necessary office materials, the folder of documents to be signed, and any ordinance readings to the Clerk's desk at the dais. Additionally, a deputy clerk sets out the nameplates, the Chair's gavel, sets up the recording system by setting up the Scandisk (SD) cards, logins to the Live Manager, software utilized for the BCC meetings through Granicus, Microsoft Teams, and Outlook.

The Clerk's Office is responsible for providing service for public comment and conducting the secretarial duties of the BCC. This service requires a minimum of two employees per meeting. One employee, usually the Clerk, is responsible for conducting roll call, reading the names of the public commenters, displaying appropriate verbiage on the screens, running the public commenter timer, distributing documents provided by the public to the Commissioners, reading ordinances, recording motions and votes. Another employee, usually a deputy clerk, is responsible for recording the public commenter's information into Live Manager system.

Since 2021, a deputy clerk has recorded the public commenter's information into Live Manager, but due to staffing shortages and an increased workload in minute taking, the deputy clerk's do not have the ability to continue to provide this service. As such, the BRM Division was utilizing personnel from the M&B Division, but that division also fell into a labor constraint and was no longer able to assist. Currently, the Clerk's Office has requested assistance from other departments such as the Washoe County Recorder's

Office (“the Recorder’s Office”) to assist in the Clerk’s Office in recording public commenter’s information into Live Manager.

The Internal Audit Division recommends the Clerk’s Office continue to cross-train the Recorder’s Office employees, as well as any new Clerk’s Office employees to perform this service. If a new deputy clerk position is added to the Clerk’s Office for a total of four (4) deputy clerks, the Internal Audit Division would recommend that the Clerk’s Office evaluate the responsibilities of the deputy clerks to see if the service could be reabsorbed by the Clerk’s Office or if its more beneficial to continue to utilize external assistance.

While managing the public commenters and Live Manager, the deputy clerk would also assist the Clerk by displaying the appropriate agenda items on the screen and take notes in the meeting shell created during the prep work. In addition to the increased workload of minute taking, the nature and demeanor of the BCC meetings has taken an emotional toll on the deputy clerks, to which the deputy clerks are encouraged to seek assistance from EAP individually and as a group. In an attempt to protect the nature and mental wellbeing of the deputy clerks, the Clerk has decided to limit the amount of time a deputy clerk spends in the meeting by receiving assistance from the Chief Deputy Clerk and the Supervisor.

The Internal Audit Division recommends the Clerk’s Office continue to encourage employees to reach out to EAP for assistance. An additional recommendation is implementing a training course or series of training courses on how to manage stress, stressful situations, and other applicable topics. For example, another County department is utilizing a training series coached by Kevin Ciccotti, Human Factor Formula, relating to emotional intelligence, dealing with stress, and becoming more resilient in the workplace.

During the meeting, the deputy clerk is also responsible for making sure that any items that get displayed on the overhead are copied to be included in the permanent record. If the deputy clerk is not in Chambers during the meeting, they must be available via Teams to help as needed. These documents will be copied and delivered to the Clerk to note the name of the public commenter and the agenda item to include in file for minute taking. The Supervisor has been assisting the Clerk with some of the deputy clerk’s duties as the Supervisor learns how to conduct the meeting for the Clerk. This cross-training allows for coverage when both the Clerk and Chief Deputy Clerk cannot conduct a meeting.

Immediately following the adjournment of the meeting, the Clerk takes the documents requiring signature to the Chair and County staff to sign. The deputy clerk proceeds to collect the nameplates, gavel, office materials, SD cards from the recorder, the public comment cards, and the public binder with the agenda packet. If the meeting ends after

5:00 p.m., the Supervisor or Chief Deputy Clerk will take over the duties of the deputy clerk. The day-of duties of the Clerk's Office for the BCC meetings conclude.

An observation of the deputy clerk's post-meeting duties on Wednesday, July 19, 2023, BCC meeting, disclosed the following processes and procedures:

Even though the deputy clerks may be working on other meeting minutes, there are a handful of post-meeting duties that take priority and must be completed promptly after the meeting. The deputy clerk begins the post-meeting duties by downloading the audio files obtained from the SD cards into the BRM shared drive. The file is sent to the Supervisor to trim the audio file, excluding all pauses and dead air, to increase the efficiency in the minute taking process. Additionally, the deputy clerk will check the DVD of the meeting provided by SoSu.TV to ensure that the meeting was recorded in its entirety and viewable. The DVD is logged onto an Excel spreadsheet and stored in the Clerk's Office for public record requests.

The deputy clerk reviews the *BCC Meeting Checklist* to check for ordinances or bills. If any are noted, those must be assigned a new number in the Clerk's Office dashboard "Bill/Ordinance List" as well as entering the motion, second, and final vote. These items will be verified by the Supervisor.

Next, any materials or supporting documentation provided during the BCC meeting must be uploaded and available for the public within 24 hours. The deputy clerk will scan all public comment cards into a file, scan all materials provided as public comment, and scan all email public comment; these files are sent to Washoe311 to be added to the system. The public comment cards are returned to the meeting folder, which is created during pre-meeting duties, for minute taking purposes to ensure names are spelled correctly.

For meetings that have roll change requests (RCR) increases, the deputy clerk must have downloaded the Excel spreadsheets provided by the Washoe County Assessor's Office ("Assessor's Office") prior to the meeting, as the spreadsheets are removed after the meeting. The goal is to have the RCR letters mailed by Friday, however, this goal is not always met. In observation of post-meeting duties, noted that there was a missing exhibit to complete the RCRs, as such, the deputy clerk had to request a copy from the Assessor's Office.

Once the RCRs have been processed, the deputy clerk will review the agenda to see if any items were taken out of order during the meeting. Each agenda item receives an assigned number that can be used later for ease when researching. The numbering starts with the year (two digits) and four digits in sequential numbering, for example, 23-0477, 23-0478, 23-0479, etc. These numbers assigned to each agenda item are recorded by the deputy clerk in an Excel spreadsheet to keep track of already issued numbers and can be used to find items during research requests. The numbered

agenda gets saved into the digital file for minute taking processes and emailed to various employees who are added on a workflow.

Concurrently to the priority post-meeting duties of the deputy clerk, the Supervisor verifies that the sign pile was signed in its entirety by the appropriate signer and all resolutions have been signed. If an item did not pass or was not heard at the meeting, the Supervisor will remove the item. All resolutions and interlocal agreements are placed into the meeting folder to be attached to the minutes after completed. The Supervisor will emboss a stamp over the Clerk's signature for items that require her signature. Once embossing is completed, the Supervisor will compare the sign pile and resolutions to the Excel spreadsheet prepared for the meeting in the pre-meeting duties to ensure all items requiring signature or resolution were signed or followed-up on. Additionally, the Supervisor will include pertinent information such as the motion, the vote on the motion, and if there were any changes made. The updated Excel spreadsheet is emailed to the Office of the County Manager's staff to upload to Inside Washoe for all County staff to access. Lastly, if the resolutions or signed items affect other departments, the Supervisor will make copies and forward those to the affected departments. All documents are placed into the meeting folder to attach to the minutes once completed. Once the minutes are completed, the embossed, stamped, and signed items are placed into the minute binders stored in the Clerk's Office, concluding the priority post-meeting duties of the Clerk's Office.

At this point, the deputy clerk and the Supervisor have completed all priority items for post-meeting duties and resume working on minutes from other meetings, preparation for another meeting, marriage commission, or other duties.

The next and final step in the process is minute taking. In general, minute taking is personal to the person taking the minutes. Each deputy clerk is capturing the substance of the meetings, as required by NRS 241.035, by "telling a story" to accurately depict the permanent record. As such, the internal auditors interviewed and observed the only two deputy clerks employed by the County as of July 24, 2023.

A discussion with one deputy clerk on July 24, 2023, and an observation of her minute taking process disclosed the following:

The deputy clerk begins the audio recording of the meeting and types out verbatim the dialog that occurs. Once the thought or speaker is complete, the deputy clerks pauses the audio recording to edit the verbatim wording into complete, grammatically correct sentences. The deputy clerk needs to understand the intent and be able to explain what is happening during the meeting in the minutes. The process of listening, typing verbatim, editing and composing sentences, and ensuring the intent is maintained continues until the meeting is completed.

A discussion with the other deputy clerk on July 24, 2023, and an observation of her minute taking process disclosed the following:

The deputy clerk either downloads the transcription from YouTube or uses Express Scribe to transcribe the meeting. She reviews the transcription as the audio plays; editing the transcription, adding in names of person who spoke, restructuring sentences because the transcription sites do not always punctuate correctly or break thoughts in the wrong spot. Once the transcription edit is completed, the deputy clerk uses the transcription to write the minutes in the “story telling” style. However, the transcript is not always available and when it’s not, the deputy clerk will use a similar process to the other deputy clerk, by playing the audio, typing out verbatim, then edit from there.

The deputy clerks are also responsible for researching to make sure names are spelled correctly, researching, and explaining all acronyms, and ensuring the minutes are accurate in all respects. Other matters the deputy clerks are concerned about are not using the same words repeatedly in the same sentences, paragraphs, etc. as it disrupts the flow of the minutes; accurately paraphrasing the statements if a person reiterates too often; and making sure the correct interpretation has been utilized when people do not speak in complete thoughts. Reference Appendix D for a sample of verbatim writing versus the final minutes writing.

Once the minutes are complete, the deputy clerk begins the editing process prior to turning the document into the Supervisor for a final review. During the initial edit, the deputy clerk is looking to remove filler words, restructure sentences to be clearer and more concise, check grammar and punctuation, spelling and all titles/acronyms are explained, etc. These changes are made on a hand printed copy and then the electronic copy is updated once complete. Upon completion of the initial edit, the deputy clerk will print out a copy of the minutes in its entirety and turn the packet into the Supervisor for final edits. The Supervisor will mark the edits on the printed copy before returning to the deputy clerk to make the changes on the electronic copy. After all the changes have been made, the minutes are considered complete and ready to be approved by the BCC.

Even though, minute writing is highly personalized to the person writing the minutes, the Internal Audit Division recommends the following to improve efficiency:

- Finding processes that can eliminate unnecessary editing or reviewing of the same meeting minutes by the same person.
- If deputy clerks are going to utilize a transcription site, do not edit the transcription before writing the minutes. Instead, write the minutes from the transcription itself.

Additionally, the internal auditors conducted generalized interviews and observations during fieldwork related to the minute-taking process and noted the following areas of concern and opportunities for improvement:

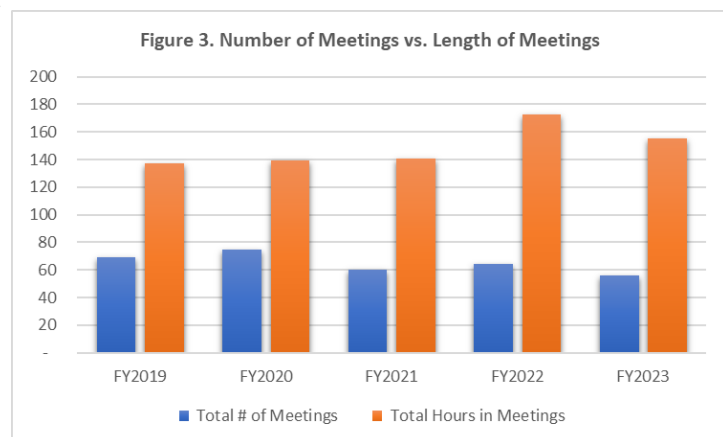
- The deputy clerk positions tend to have higher burnout to other positions within the department.
- There is no or limited succession planning for deputy clerks.
- Meetings are cumbersome in length. As a result, the Supervisor is splitting sections of the meetings across the deputy clerks. This benefits the mental impact on the deputy clerks and allows the meetings to be completed faster but creates inefficiencies by increasing the time it takes the Supervisor to review a set of minutes, loses continuity throughout the minutes, and comments overlap in different sections increasing the time it takes a deputy to learn the minutes being recorded.

Based on the interviews and observations during fieldwork, Internal Audit Division recommends:

- Establishing a training program that can be utilized to train new staff and lessen the time commitment of training from the other deputy clerks or the Supervisor.
- Implement succession planning within the department. One idea is requesting a reclassification during Budget season for a senior deputy clerk, who is responsible for some of the Supervisor’s duties.
- During Budget season, request an additional deputy clerk position to alleviate the time constraints of completing a meeting within the 45-day deadline required by NRS 241.035. This would allow one deputy clerk to complete the meeting assigned without splitting into sections, decrease review time by the Supervisor, and increase continuity. Note: The additional deputy clerk position was approved by the BCC on August 22, 2023 as an out of cycle Budget request. The position has been filled.

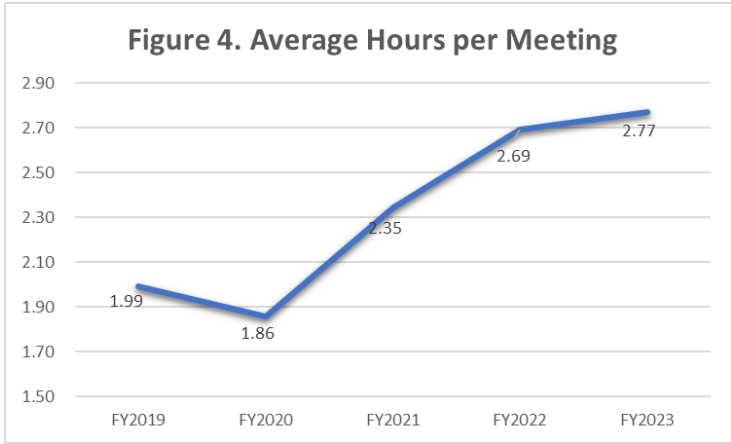
The internal auditors performed trend analysis to identify patterns within a set of data that can be used to predict future events and whether such events are reasonable when compared to historical data. There are a few factors that can contribute to the fluctuations in the graphs such as COVID-19 restrictions, the amount and frequency of public commenters, and most notably, the Commissioners holding positions on the Board and how involved in the meeting they are.

The graph in Figure 3 compares the number of meetings that occurred to the length (in hours)



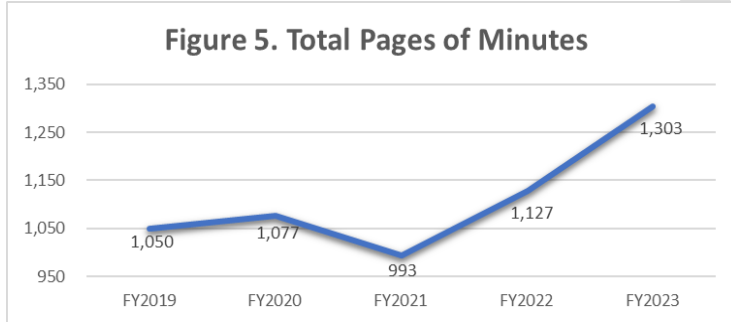
<sup>2</sup>Reference Appendix E for data populating graphs.

Source: Information extracted from the Monthly Meeting Log maintained by the Clerk’s Office<sup>2</sup>



of time spent in the meetings, including all regularly scheduled boards, commissions, committees served by the Clerk’s Office and special meetings for fiscal years 2019 through 2023. The conclusion is that less meetings are occurring throughout the fiscal year, however, the amount of time the meetings occupy is increasing each year proportionate to the frequency of meetings.

In addition to Figure 3 is a line graph, Figure 4, depicting the average number of hours per meeting for the fiscal years 2019 through 2023. There has been a drastic spike, almost a full hour, in average hours per meeting over the last few years, with fiscal year 2023 having the highest average hours per meeting.



Source: Information extracted from the Monthly Meeting Log maintained by the Clerk’s Office<sup>2</sup>

As a result of longer meetings, mirroring the drastic spike in average number of hours per meeting, there has been an increase in the total pages of

minutes each year. The following graph, Figure 5, reveals the spike, for data from fiscal years 2019 through 2023.

Based on observations and interviews, the internal auditors evaluated the risk associated with this process initially at low because there is no cash or monetary movement, low risk for fraud, and is a compliance related process. However, further discussions with the BRM Division disclosed verbal non-compliance with the 45-day minute approval deadline, as required by NRS 241.035 Therefore, the risk was reevaluated at medium risk, expanding testing the number of test dates within fiscal year 2023.

<sup>2</sup>Reference Appendix E for data populating graphs.



Table 1. outlines the sample size calculation for testing compliance of minute approval deadline as required by NRS 241.035. The sample was randomly selected by imputing all meeting dates for fiscal years 2022 and 2023 into an Excel spreadsheet. Table 2. displays the results of minute approval deadline compliance testing based on the sample size.

Confidence level	95%
Population proportion	0.366666667
Marginal error	0.04
Population size	56
Risk	Medium
Sample Size (Rounded)	31

	Date of Meeting	Type of Meeting	Minutes Completed	Date Minutes Completed	Days to Complete Minutes	Minutes Due for Approval	Date Approved by Board	Days to Board Approval	45-day Deadline
1	7/5/2022	BOFC	¥	7/28/2022	13	8/19/2022	9/6/2022	63	□
2	7/7/2022	BCC - Special	¥	7/15/2022	5	8/21/2022	8/16/2022	40	¥
3	7/12/2022	BCC	¥	8/16/2022	24	8/26/2022	8/23/2022	42	¥
4	7/19/2022	BCC	¥	8/9/2022	15	9/2/2022	8/23/2022	35	¥
5	9/20/2022	BCC	¥	10/14/2022	13	11/4/2022	10/25/2022	35	¥
6	10/4/2022	BOFC	¥	10/20/2022	12	11/18/2022	11/1/2022	28	¥
7	10/11/2022	BCC	¥	10/26/2022	11	11/25/2022	11/15/2022	35	¥
8	10/18/2022	BCC	¥	10/21/2022	3	12/2/2022	11/15/2022	28	¥
9	10/25/2022	BCC	¥	11/4/2022	8	12/9/2022	11/15/2022	21	¥
10	11/1/2022	BOFC	¥	11/8/2022	5	12/16/2022	12/13/2022	42	¥
11	12/13/2022	BOFC	¥	1/23/2023	8	1/27/2023	2/7/2023	56	Δ
12	12/20/2022	BCC	¥	1/11/2023	16	2/3/2023	1/25/2023	36	¥
13	1/3/2023	BCC	¥	2/3/2023	22	2/17/2023	2/14/2023	42	¥
14	1/17/2023	BCC	¥	2/21/2023	23	3/3/2023	2/28/2023	42	¥
15	1/20/2023	DMC	¥	1/24/2023	2	3/6/2023	2/9/2023	20	¥
16	1/25/2023	BCC - Special	¥	3/15/2023	33	3/11/2023	3/28/2023	62	Δ
17	2/3/2023	RPSTC	¥	3/6/2023	3	N/A	N/A	N/A	N/A
18	2/14/2023	BCC	¥	3/21/2023	17	3/31/2023	3/28/2023	42	¥
19	2/15/2023	BOE	¥	3/15/2023	13	4/1/2023	4/7/2023	51	□
20	3/6/2023	CHAB	¥	6/23/2023	23	4/20/2023	9/11/2023	189	□
21	3/7/2023	BOFC	¥	3/28/2023	13	4/21/2023	4/4/2023	28	¥
22	3/28/2023	BCC	¥	5/2/2023	24	5/12/2023	5/9/2023	42	¥
23	4/7/2023	BOE	¥	4/10/2023	2	5/22/2023	1/17/2024*	285	□
24	4/11/2023	BCC	¥	6/8/2023	39	5/26/2023	6/20/2023	70	Δ
25	4/14/2023	DMC - Special	¥	5/4/2023	12	5/29/2023	8/18/2023	126	□
26	4/18/2023	BCC	¥	5/17/2023	20	6/2/2023	6/20/2023	63	Δ
27	4/25/2023	BCC	¥	5/17/2023	12	6/9/2023	6/20/2023	56	Δ
28	5/2/2023	BOFC	¥	5/29/2023	11	6/16/2023	6/6/2023	35	¥
29	5/16/2023	BCC	¥	6/23/2023	27	6/30/2023	7/11/2023	56	Δ
30	6/20/2023	BCC	¥	7/27/2023	27	8/4/2023	8/15/2023	56	Δ
31	6/27/2023	BCC	¥	8/9/2023	30	8/11/2023	8/15/2023	49	Δ

¥ – No exceptions noted.  
 Δ – Approval exceeded 45-day deadline.  
 □ – Meetings meet the exclusion criteria of NRS 241.035, approval at the next scheduled meeting.

To conclude, there were eight (8) meetings that exceeded the 45-day approval deadline; additionally, there were seven (7) other meeting dates that were within five (5) days of the 45-day approval deadline. Historically, the Clerk's Office – BRM Division has maintained compliance with NRS 241.035 45-day minute approval deadline, but with recent changes in the length and content of BCC meetings combined with a staffing shortage, compliance was hard to achieve.

From observations, interviews, and testing, the Internal Audit Division recommends improve efficiency in the department:

- During Budget cycle – request at least one additional position to increase productivity of completing minutes by the 45-day deadline and to assist other boards/commissions/committees with meetings. Note: The additional deputy clerk position was approved by the BCC on August 22, 2023, as an out of cycle Budget request. The position has been filled.
- Out of Budget cycle – request a temporary or intermittent employee to assist during busier sessions
- Out of Budget cycle – perform a request for quote, information, or proposal for a transcriptionist to transcribe the meetings for the deputy clerks, which would allow the deputy clerks to only edit the meetings
- Out of Budget cycle – utilize transcription technology instead of a transcriptionist to transcribe the meetings for the deputy clerks, which would allow the deputy clerks to only edit the meetings
- The Supervisor, with or without the assistance of the deputy clerks, should compile a checklist of common mistakes found during the editing process that the deputy clerks can utilize for a preliminary review before turning the minutes draft into the Supervisor, especially with newly hired deputy clerks.

Lastly, the deputy clerks and the Supervisors, as previously mentioned, also assists four other boards, commissions, and committees with minute taking duties: Fire Commissioners of the Truckee Meadows Fire Protection District, Board of Equalization for the Washoe County Assessor's Office, Debt Management Commission, Community Homelessness Advisory Board.

All boards, commissions, and committees served by the Clerk's Office – BRM Division have similar general procedures, with the exception of the Board of Equalization (BOE) for the Assessor's Office. The Clerk's Office – BRM conducts the administrative duties for the BOE, such as, recruiting for the Board when terms expire, reserving the meeting rooms for dates in January, February, and April, meetings with the Clerk's Office, district attorney, and Assessor's Office, Meet and Greet meetings with the BOE members, prepare laptops for BOE members, publish an ad, attend and prepare minutes for hearings, and prepare all necessary documentation for the State Board of Equalization. Reference Appendix F for a detailed description of the timeline for the BOE.

There are checklists tailored to each board, commission, or committee detailing the steps for the minute taking and recording process. Reference Appendix G for a sample of each checklist. The duties required by the Clerk's Office for each meeting are similar to the duties performed for the BCC meetings, but less cumbersome due to infrequent meetings and minimal duration of the meetings.

### Recordkeeping and Maintenance of Permanent Records

Pursuant to NRS 244.075, the County Clerk is responsible for keeping a "full and complete record of all proceedings of the board..." and the records shall be kept available for public inspection during office hours as required by NRS 245.040.

The permanent record process starts on the shared drive maintained by Washoe County Technology Services ("Tech Services"). Once the file has been completed and all signatures, copies, and documents obtained, the Supervisor saves it to the *I Drive* to start the process of saving it to a reel. To ensure accuracy of the reel, the deputy clerk compares the physical copy to the digital copy page by page. The Supervisor performs the same comparison once the deputy clerk has signed off as complete, as well as numbers the pages. The completed and reviewed file is copied into the *R Drive*, maintained by Washoe County Technology Services ("Tech Services"). The Supervisor prepares a microfilm request form. The microfilming processes is completed by a third-party company. The Clerk's Office Business Technologist III will make arrangements with the company to have access to the *R Drive* to complete microfilming. The company will advise if there are any issues with microfilming, such as a file size or file type, the Supervisor and Business Technologist III will work with the company to resolve the dilemma.

After the microfilming has been completed and sent to the BRM division, a designated person in the Marriage and Business Division will check the film to ensure the files were filmed clearly and legibly. In the event of an error, the file will need to be refilmed, but this rarely occurs. Completed and reviewed microfilms are stored in the vault room until the microfilms are transferred to the records room located at the Longley Lane County building.

The Clerk’s Office also contracts a service provided by GreenTec for digital saving that utilizes a Write Once, Read Many (WORM) data storage method, another hard drive method. The Business Technologist III grants Green Tec access to the files used to compile the reel/microfilm. GreenTec works on compiling the data and files into WORM storage, once complete, the digital files are stored at the 9<sup>th</sup> Street Complex server and Tech Services disaster recovery server offsite. To ensure accuracy and data integrity, Green Tec is about two years behind the current meeting dates. This allows the Clerk’s Office to compile data and files in its entirety to be copied into a WORM drive.



Lastly, with assistance from the Business Technologist III, the Clerk’s Office has been implementing Sony Optical Disc Archive (ODA) as another form of data storage. Sony ODA looks like an 8-Track tape with several Blu-Ray discs inside that can hold about three (3) terabytes of data. It is far more efficient and requires less space to store more data compared to microfilming. Once the data and files are completed for a reel, the Business Technologist III copies a file onto the Sony ODA. Two copies of each Sony ODA are made, one is stored on property at the 9<sup>th</sup> Street Complex and the second copy is stored at Sierra Street Complex storage center.

In conclusion, the Clerk’s Office is utilizing multiple forms of data storage to retain the permanent record. First, considered incomplete because the signed copies are not included, are the PDF files located on the County’s website, which are searchable to the public. Second, a physical copy until the microfilm has been completed. Lastly, the digital copies are stored on hard drives by Green Tec and the vault drive, maintained in the vault room that only the County Clerk and Chief Deputy Clerk have access too, and on the Sony ODA, Blu-Ray disks which provide more data integrity than the hard drives.

Based on observations and interviews, the internal auditors evaluated the risk associated with this process initially at low because there is no cash or monetary movement, low risk for fraud, and is a compliance related process. However, during initial sampling a lag in Green Tec was noted. Therefore, internal auditors have reevaluated the risk at medium, expanding testing from one fiscal year (2023) to two fiscal years (2022 and 2023). Table 3. outlines the sample size calculation for testing compliance of permanent records with policy, standards, and regulations. The sample was randomly selected by imputing all meeting dates for fiscal years 2022 and 2023 into an Excel spreadsheet. Table 4. displays the

Confidence level	95%
Population proportion	0.175342466
Marginal error	0.04
Population size	64
Risk	Medium
Sample Size (Rounded)	33

results of permanent records testing based on the sample size.

		Date of Meeting	Type of Storage						Sony OAD*
			PDF	Physical	I or R Drive	Vault Drive	Green Tec <sup>^</sup>	Microfilm	
1	FY 2022	7/20/2021	¥	NR	¥	¥	¥	¥	NC
2		7/27/2021	¥	NR	¥	¥	¥	¥	NC
3		8/24/2021	¥	NR	¥	¥	¥	¥	NC
4		9/21/2021	¥	NR	¥	¥	¥	¥	NC
5		10/19/2021	¥	NR	¥	¥	¥	¥	NC
6		11/10/2021	¥	NR	¥	¥	¥	¥	NC
7		12/1/2021	¥	NR	¥	¥	¥	¥	NC
8		12/14/2021	¥	¥	¥	¥	NC	①	NC
9		1/26/2022	¥	¥	¥	¥	NC	①	NC
10		2/8/2022	¥	¥	¥	¥	NC	①	NC
11		2/15/2022	¥	¥	¥	¥	NC	①	NC
12		3/8/2022	¥	¥	¥	¥	NC	①	NC
13		3/22/2022	¥	②	¥	¥	NC	②	NC
14		4/19/2022	¥	NR	¥	¥	NC	¥	NC
15		5/17/2022	¥	NR	¥	¥	NC	¥	NC
16		6/28/2022	¥	NR	¥	¥	NC	¥	NC
17	FY 2023	7/7/2022	¥	NR	¥	¥	NC	¥	NC
18		7/12/2022	¥	NR	¥	¥	NC	¥	NC
19		8/23/2022	¥	¥	¥	NC	NC	NC	NC
20		9/13/2022	¥	¥	¥	NC	NC	NC	NC
21		10/4/2022	¥	¥	¥	NC	NC	NC	NC
22		10/11/2022	¥	¥	¥	NC	NC	NC	NC
23		11/18/2022	¥	¥	¥	NC	NC	NC	NC
24		12/20/2022	¥	¥	¥	NC	NC	NC	NC
25		1/3/2023	¥	¥	¥	NC	NC	NC	NC
26		2/21/2023	¥	¥	¥	NC	NC	NC	NC
27		3/28/2023	¥	③	¥	NC	NC	NC	NC
28		4/11/2023	¥	③	¥	NC	NC	NC	NC
29		4/18/2023	¥	¥	¥	NC	NC	NC	NC
30		5/9/2023	¥	③	¥	NC	NC	NC	NC
31		5/23/2023	¥	③	¥	NC	NC	NC	NC
32		6/21/2022	¥	NR	¥	¥	NC	¥	NC
33		6/27/2023	¥	③	¥	NC	NC	NC	NC

¥ – No exceptions noted.

NR – Not required to be maintained, because files have been microfilmed.

NC – No completed at this time.

① – Documents have been microfilmed, but not reviewed.

② – Meeting exceeded 3,000-page microfilm limit. One half of the meeting (one film) has been filmed and reviewed, but the second half of the meeting (second film) has been filmed but not reviewed.

③ – Missing documents from other departments; microfilm cannot be completed.

<sup>^</sup> Policies and procedures state a two-year lag from meeting date.

\* New implementation; going to mirror Green Tec policies and procedures.

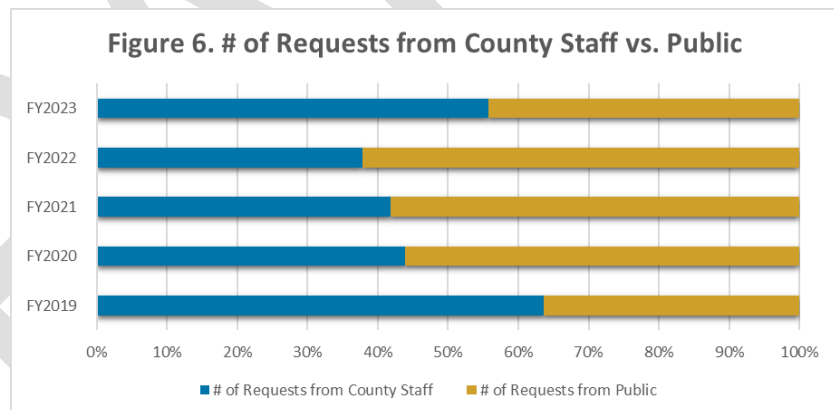
In conclusion, recordkeeping is in compliance with the policies and procedures outlined by the Clerk’s office and NRS 244.075. However, there are areas for improvement. The Internal Audit Division recommends:

- Updating written policies and procedures to current practices, include a guideline of when items should be transferred to permanent records. For example, Green Tec is about two years from meeting date.
- Improve and continue current process for following up on missing documents with other departments.
- Identify a way to improve efficiency in the process from physical copy to microfilm.
- Continue to adhere to the record retention policies established by Nevada State Library, Archives, and Public Records and NRS 244.075.

### Research and Record Requests

Research requests are submitted to the Clerk’s Office – BRM Division in a variety of ways, such as emailing employees directly, calling the Clerk, calling the deputy clerks or the Supervisor, and occasionally through Washoe311. The requests are tracked through an Excel spreadsheet maintained internally by the Supervisor. Research and records requests are not only members of the public, but also a significant number of the requests come from

County staff. Figure 6 compares the number of requests received from County staff to the number of requests received from the public.



Source: Information extracted from the Records Request Log maintained by the Clerk’s Office<sup>3</sup>

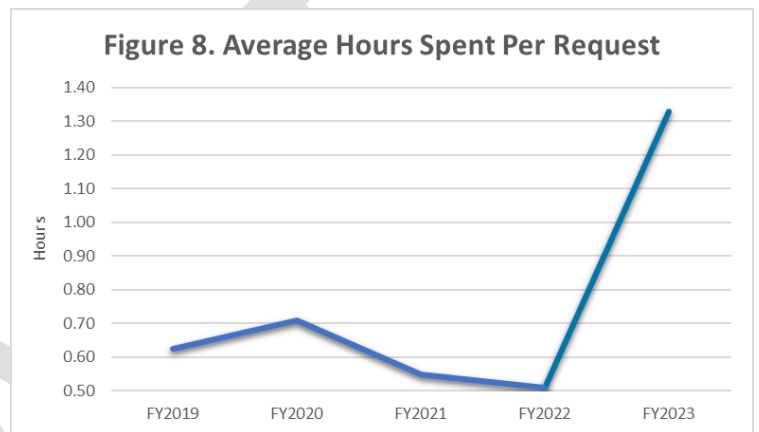
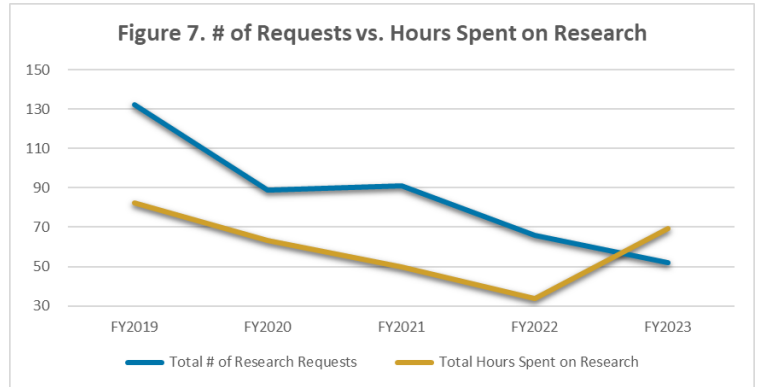
After the request has been received, the Supervisor will assign the request to a deputy clerk to fulfill. The deputy clerk will search for the requested information through their system as not all minutes are searchable by the public. These requests can take as little as ten (10) minutes or up to hours and days to complete depending on the type and the amount of information being requested. Once completed, the information is provided to the requestor and the request is recorded as completed on the Excel spreadsheet maintained internally by the Supervisor.

<sup>3</sup>Reference Appendix H for data populating graphs.

Figure 6 demonstrates that even though there have been fewer requests, there has been an increase in the amount of time spent researching each request. As such, Figure 7, illustrates how drastic that increase is in the time spent on each request when compared to prior years.

The Internal Audit Division recommends the following be considered to improve the efficiency of research and record requests:

- Implement a system for internal requesters to submit requests, instead of emailing or calling the Clerk's Office, or utilize and defer requesters to Washoe311 for tracking and delivering requests.



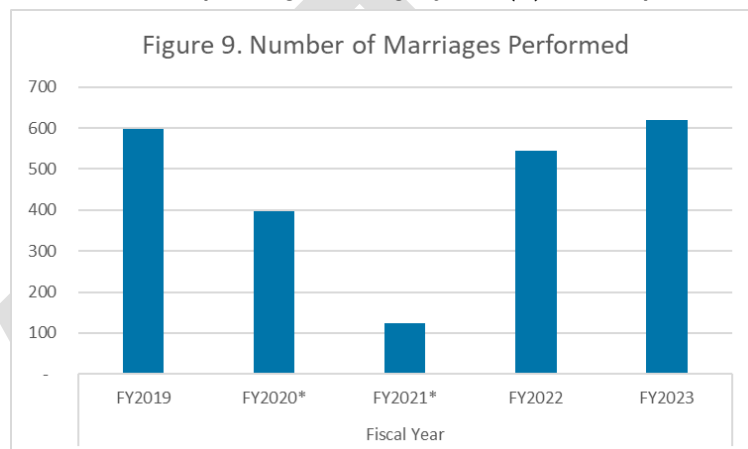
Source for Figure 7 and Figure 8: Information extracted from the Monthly Meeting Log maintained by the Clerk's Office<sup>4</sup>

<sup>4</sup>Reference Appendix H for data populating graphs.

## Civil Marriage Commissioner Responsibilities

The Clerk's Office – BRM Division is also responsible for providing civil marriage commissioner services. Per NRS 122.173 and NRS 122.175, the civil marriage commission is performed by the County Clerk. The only exception is that marriages cannot occur in the same building as the license is issued, therefore the marriages take place in a room at the Senior Center within the 9<sup>th</sup> Street Complex.

This duty is considered a perk and provides a “feel good” component to the breakup the monotonous minute taking. The civil marriage commission is performed on a rotating basis between the deputy clerks. Marriages are performed three (3) times per week, Monday, Wednesday, and Friday, for two hours equating to roughly six (6) hours per week. A deputy clerk is responsible for conducting up to eight (8) marriages per day, in addition to the minute taking and meeting responsibilities. Figure 9 illustrates the number of marriages performed by the marriage commissioner over the last five (5) fiscal years. There has been a steady increase in marriages performed since ceremonies have been resumed.



\* Note that ceremonies were discontinued in April 2020 due to COVID-19 restrictions and resumed in April 2021.

For the day of the civil marriage commission, the deputy clerk is responsible for contacting each couple to confirm the marriage appointment, advise of the required documentation and the location of the ceremony, since its different from the Clerk's office. There is a \$75.00 fee associated with performing these duties. Per NRS 122.181, \$70 is to be collected as a fee for solemnizing the marriage and \$5 for the Account for Aid for Victims of Domestic or Sexual Violence to be remitted to the State General Fund. The Clerk's office accepts cash or debit/credit cards.

The deputy clerk will check out a bank bag from the safe located in the vault room located in the Clerk's Office. Each bag contains \$200 in a combination of 5's and 20's. There is a log for the deputy clerk to fill out when a bank bag is removed and returned to the safe. The Clerk's Office utilizes the Eagle Clerk cashing system for all marriage commission transactions. Once the marriages have been completed, the deputy clerk returns all the cash and receipts in the bank bag to the safe in the vault room.

The following day, the Marriage and Business Division (M&B) Manager or M&B Office Support Specialist (OSS) will reconcile the receipts and cash to the Eagle Clerk cashier



report and all transactions to the number of marriages performed. All variances, if any are noted, are investigated immediately and resolved. Additionally, a change slip is completed to keep the bank bag for marriage commission at the imprest amount. The deposit created by the OSS for marriage commission is combined with the deposits for the M&B Division and delivered to the Treasurer’s Office. Once the deposit has been verified and posted by the Treasurer’s Office, the M&B Supervisor can process the journal entry in SAP from the Eagle cashiering software.

For testing, the internal auditors initially assessed risk at high due to no prior work reviewed and being cash/monetary transactions the risk for fraud is much higher. After observations, interviews, and examination of policies and procedures, the internal auditors reassessed risk at medium/low, because the Clerk’s Office – BRM Division has adequate internal controls and written systems related to cash and monetary transactions, reconciliations, drawer balancing, and deposits are performed by an independent division, and the drawers hold an immaterial amount of cash. As such, Table 5 outlines the sample selection and materiality for marriage ceremonies testing.

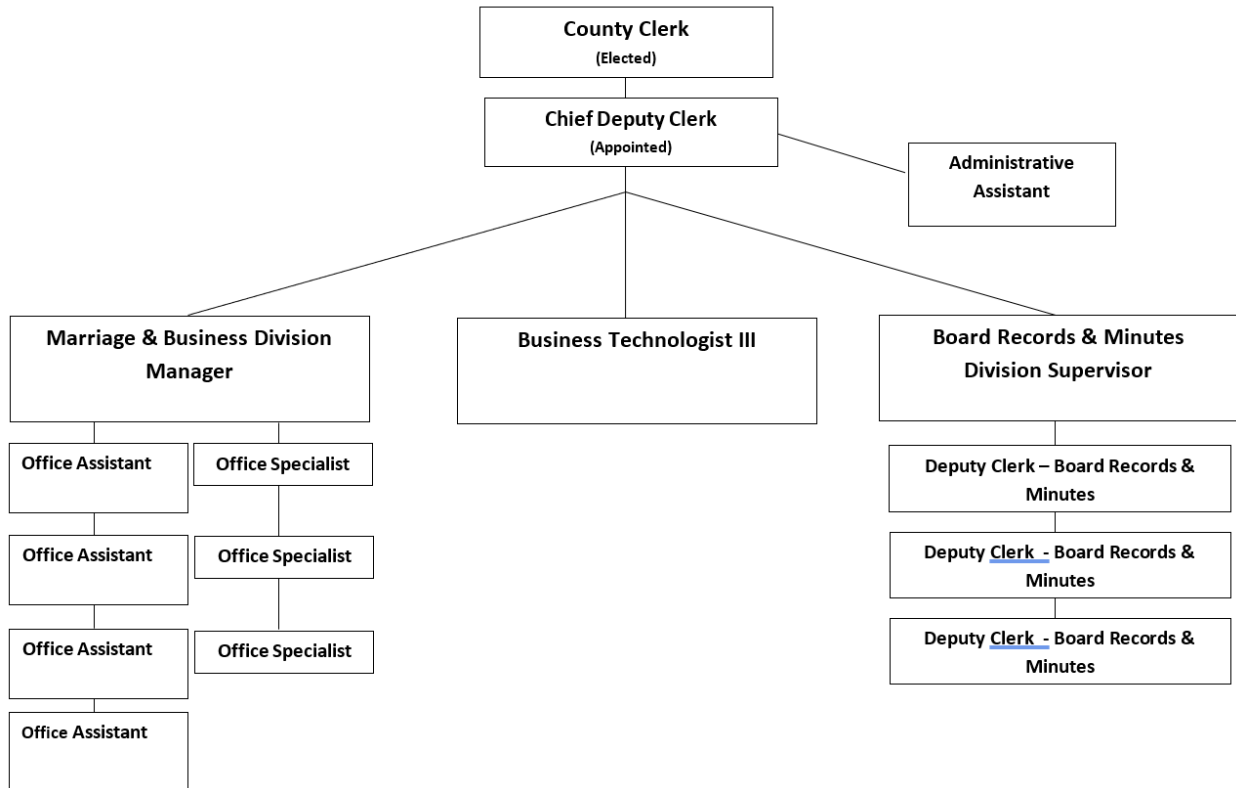
Confidence level	95%
Population proportion	0.4274
Marginal error	0.04
Population size	156
Risk	Medium/Low
Sample Size (Rounded)	50
Materiality	\$ 936.00

Of the fifty (50) days selected for sampling, there were 177 marriage ceremonies performed. A review of the various sales and cash reports and a reconciliation to the appropriate general ledger accounts from SAP disclosed no exceptions or variances noted. All revenue was appropriately recorded in the general ledger. The general ledger was also scanned for any large or unusual transactions, and none were noted. Also, the Clerk’s Office is in compliance with NRS 122.181 charging exactly \$75 for marriage commissioner services.

## Appendix A – Washoe County Clerk’s Office Organizational Chart

The following organizational chart was provided by the Chief Deputy Clerk on July 12, 2023, with the most recent changes implemented by the KornFerry study effective August 14, 2023.

CLERK’S OFFICE FY 22/23 ORGANIZATIONAL CHART



## Appendix B – Data Populating Figure 1 Graph

The following table provides data populating Figure 1 graph for fiscal year 2023:

<b>Meetings for FY 2023</b>	
Board of County Commissioners (BCC)	31
Debt Management Commission (DMC)	4
Community Homelessness Advisory Board (CHAB)	2
Board of Fire Commissioners (BOFC)	11
Board of Equalization (BOE)	7
Regional Public Safety Training Center (RPSTC)	1

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## Appendix C – BCC Meeting Checklist and Day-Of Checklist

The following checklists were provided by a deputy on July 14, 2023:

**BCC MEETING CHECKLIST**

Date of Meeting \_\_\_\_\_

Due to Supervisor \_\_\_\_\_ Date due to the Board for approval \_\_\_\_\_

**–BEFORE THE MEETING–**

- Save agenda in SharePoint [REDACTED] from Manager's Office.
- Transfer docs from SharePoint to digital packet file.
  - Reduce file size of each document.
- Get backup materials from the Manager's Office.
- Make sure you have proof of postings and request them from Chelsea if necessary.
- Review Agenda – Look for hidden directions to Clerk, RCRs, 1st & 2nd readings of ordinances, interlocal agreements, appointments, resolutions, proclamations, and minutes for approval, etc.
- Create ordinance titles, have them checked by the BRM Supervisor, and make two copies, one for backup and one for the Clerk. (Be sure to add bill numbers to the second readings.) Place on top of Clerk docs.
- Create Minutes Shell, save in your individual minutes folder.
- Sort and rename digital files.
- Mark signature places in backup materials.
- Save RCR files (if any) from [REDACTED] prior to meeting day.
- If working on C&Rs, be sure to check the "C&Rs for next month" folder.
- Complete day-of checklist.

**–AFTER THE MEETING–**

- Ensure all materials presented at the meeting are added to the Manager's website (presentations, handouts, etc.) Notify the BRM Supervisor if anything is missing, and she will let [REDACTED] know.  
**MUST BE DONE WITHIN 24 HOURS!**
- Save audio to SharePoint [REDACTED] and notify Supervisor, who will crop out non-meeting parts.
- Update/assign bill and ordinance number(s) in Clerk's dashboard.
- Give titles to Supervisor.
- Scan the public comment cards & public backup materials and email them to Washoe311.
- Check DVD(s) to ensure the video is correct, log in DVD Inventory, and place in correct year file drawer.
- Number Agenda. Scan, rename, and fully prepare file before saving in SharePoint folder, as it starts the distribution Flow. Approve the Flow to send the email.
- Adjust the jump points in Media Manager.
- Pack up Caucus Room equipment if necessary.
- Generate roll change requests, give to Supervisor to check, and then mail out, emailing copies to the appropriate Assessor's Office staff. Make a too-big file flasher for your paper file (don't print extra copy).
- Create minutes.
- Fill out date you started minutes in the Monthly Meeting Log.
- Make corrections to minutes when returned. Notify Supervisor when 2nd draft is ready.
- After Supervisor notifies you that final edits have been made, save final PDF to digital file.

- Print two copies of final minutes, one on minute paper. Mark signature pages for the official set and put it in the signature folder, putting the rest of that file in the red book. Put other version with your paper file.
- Compile, sort, and rename the digital files, creating flashers for any items without backup materials. Create start/end flashers for the meeting.

**—AFTER THE MINUTES ARE APPROVED—**

- Delete any old drafts of these minutes.
- Stamp and darken signed minutes and make copy for backup.
- Add original signature page, executed resolutions, interlocal agreements, and NRS277 contracts to the minutes red book. *Ask Jan if a commenter specifically requests his/her documents to be attached to the minutes.* Add date done to monthly meeting log.
- Upload minutes and C&R list (if applicable) to ImageSilo. Add date done to monthly meeting log.
- Email PDF minutes to [REDACTED] at Eide Bailly [REDACTED], [REDACTED] at the WCEA [REDACTED], and the Reno City Clerk's Office [REDACTED]. Add date done to monthly meeting log.
- Ensure digital files are the same as paper files. Store meeting folder in filing cabinets for scanning.
- Store comment cards in cabinet.

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## Appendix D – Sample of Verbatim Writing versus Final Minutes Writing

The following sample was provided by the Supervisor on September 13, 2023. The writing in black is the verbatim writing. The writing in red is the final minutes written by a deputy clerk.

### 23-0154 AGENDA ITEM 4 Public Comment.

Ms. Sandee Tibbett displayed a document that was placed on file with the Clerk. She stated she resided in District 5 and gave a friendly reminder that the people were requesting that drag queen story hour be put on an agenda to be discussed and have action taken to eliminate it from all present and future programs at all Washoe County libraries. She opined war was being waged against American family values, specifically targeting children whose innocent imaginations were being used as a gateway to influence and confuse their impressionable minds and to normalize an alternative lifestyle at a very early age. She declared children were being confused about gender, convinced they were born the wrong gender, and enabled to transition to another gender by providing them puberty blockers, hormone replacement therapy, binding of breasts, surgically removing the testicles, and eventually allowing them to mutilate themselves by getting gender-affirming surgery. She declared the descent into depravity needed to stop and the Board could help by terminating drag queen story hour at all taxpayer-funded libraries. She recalled the late City of Sparks Mayor, Ron Smith recognized the hazards of allowing drag queens to mix with children and advocated to cancel the event in 2019 by reaching out to then Commissioner Vaughn Hartung and Washoe County Library Director, Jeff Scott. She stated Mr. Smith was ignored by Mr. Hartung, and Mr. Scott moved forward with putting Washoe County children at risk. Mr. Scott was quoted saying "it is ridiculous to the LGBTQ community to say that anyone was going to molest children." Ms. Tibbett declared William Dees, a drag queen out of Houston, Texas, was exposed as a convicted child sex offender after reading to children at a Houston, Texas library. Brice Williams, another drag queen out of Pennsylvania was charged with 25 counts of child pornography. Daniel Virentino drag queen out of Jackson, Ohio, was arrested for soliciting a 15-year-old boy. She wondered who would be offended when a Washoe County child was harmed by a drag queen and asked why even take the chance. She stated she attended the last library board meeting in Spanish Springs, applauded the programs that were highlighted in their presentation, and declared those were the type of programs that all people of Washoe County would stand behind.

Ms. Sandee Tibbett displayed a document that was placed on file with the Clerk. She said she resided in District 5 and reminded that the people were requesting that DQSH be placed on an agenda for discussion and action be taken to eliminate it from Washoe County libraries. She opined war was being waged against American family values. She declared children were being confused about gender. She thought the Board could help by terminating DQSH at all taxpayer-funded libraries. She recalled the late City of Sparks Mayor Ron Smith advocated cancelling the event in 2019 by reaching out to then Commissioner Vaughn Hartung and Washoe County Library Director Jeff Scott. She stated Mayor Smith was ignored. She wondered who would be offended when a Washoe County child was harmed by a drag queen and she asked why the chance should be taken. She shared she attended the last library board meeting in Spanish Springs. She applauded the programs that were highlighted in the staff presentation and declared those were the types of programs that all citizens of Washoe County would stand behind.

23-0166      7C3 Recommendation to approve Lease Agreements, pursuant to Nevada Revised Statute 244.284 to 501(c)(3) nonprofit organizations, with Washoe County (as lessor) for park concession buildings located at: 1) South Valleys Regional Park, 16050 Wedge Parkway, Reno, (Washoe Little League, lessee); 2) Eagle Canyon Park, 400 Eagle Canyon Drive, Sparks (Spanish Springs Cal Ripken, lessee); 3) Lemmon Valley Park, 325 Patrician Drive, Reno (Valley Providence Little League, lessee); for 60-month terms commencing April 1, 2023 through March 31, 2028 with two 12-month renewal options; 4) North Valleys Regional Park, 8085 Silver Lake Drive, Reno, (Silver State Cal Ripken, lessee); for 60-month terms commencing April 1, 2023 through March 31, 2028 with two 12-month renewal options; and 5) approve a lease agreement for a park storage building at South Valleys Regional Park (Washoe Little League lessee) for a 60-month term commencing April 1, 2023 through March 31, 2028, with two 12-month renewal options, in exchange for monthly payments of 5% of the lessees' gross sales revenue at their respective concession buildings; and authorize the Director of the Community Services Department to sign the agreements on behalf of Washoe County. Community Services. (Commission Districts 2, 4 and 5.)

Commissioner Clark recounted what Mr. Crump had stated was the leases were not advertised, so no one else got a chance to bid on them and the leagues were not audited until something appeared to be incorrect. The only reason he brought it up was, it did not happen all the time, but at least once a year there were reports that someone had raided a parent teacher association (PTA) fund or the youth football league's funds, someone in the organization, not the County, but someone in the organization helped themselves to youth league funds, it happened on a regular basis, not everyday, but at least once a year for several years, so the question of the audit was a natural question. He asked if people absconded with money from their own organization, what chance would the taxpayers or the citizens have. He declared he would like to see some type of audit in place. Mr. Crump responded the County could certainly do an audit, he argued it was an issue with the league and their representatives, not necessarily the County, but there could be a gross sale audit. Commissioner Clark countered he did not mean to audit them for absconding of funds, he wanted to know if the leagues were being honest with the County on their books. Absconding of funds was a whole different issue for the league to deal with, he was talking about the lease itself and how the County could know that someone was claiming and doing what they said they were doing. Mr. Crump reiterated the County could perform an audit on the leagues.

Commissioner Clark recounted that the leases were not advertised, so no one else got a chance to bid on them and the leagues were not audited until something appeared to be incorrect. He opined that at least once per year there were reports that someone raided a Parent Teacher Association (PTA) fund or a youth football league's funds, so the question of the audit was understandable. He wanted to see some type of audit in place. Mr. Crump responded the County could certainly do an audit. He asserted it was an issue with the league and its representatives, not necessarily with the County, but there could be a gross sale audit. Commissioner Clark clarified he wanted to know how the County would know if the leagues were being honest in their books. He stated absconding of funds was a whole different issue for the leagues to deal with. Mr. Crump reiterated the County could perform an audit on the leagues.

## Appendix E – Data Populating Figure 3, Figure 4, and Figure 5 Graph

The following table provides data populating Figure 3 graph for fiscal year 2019 – 2023:

<b>Fiscal Year</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Total Number of Meeting</b>	69	75	60	64	56
<b>Total Hours in Meetings</b>	138	139	141	172	155

The following table provides data populating Figure 4 graph for fiscal year 2019 – 2023:

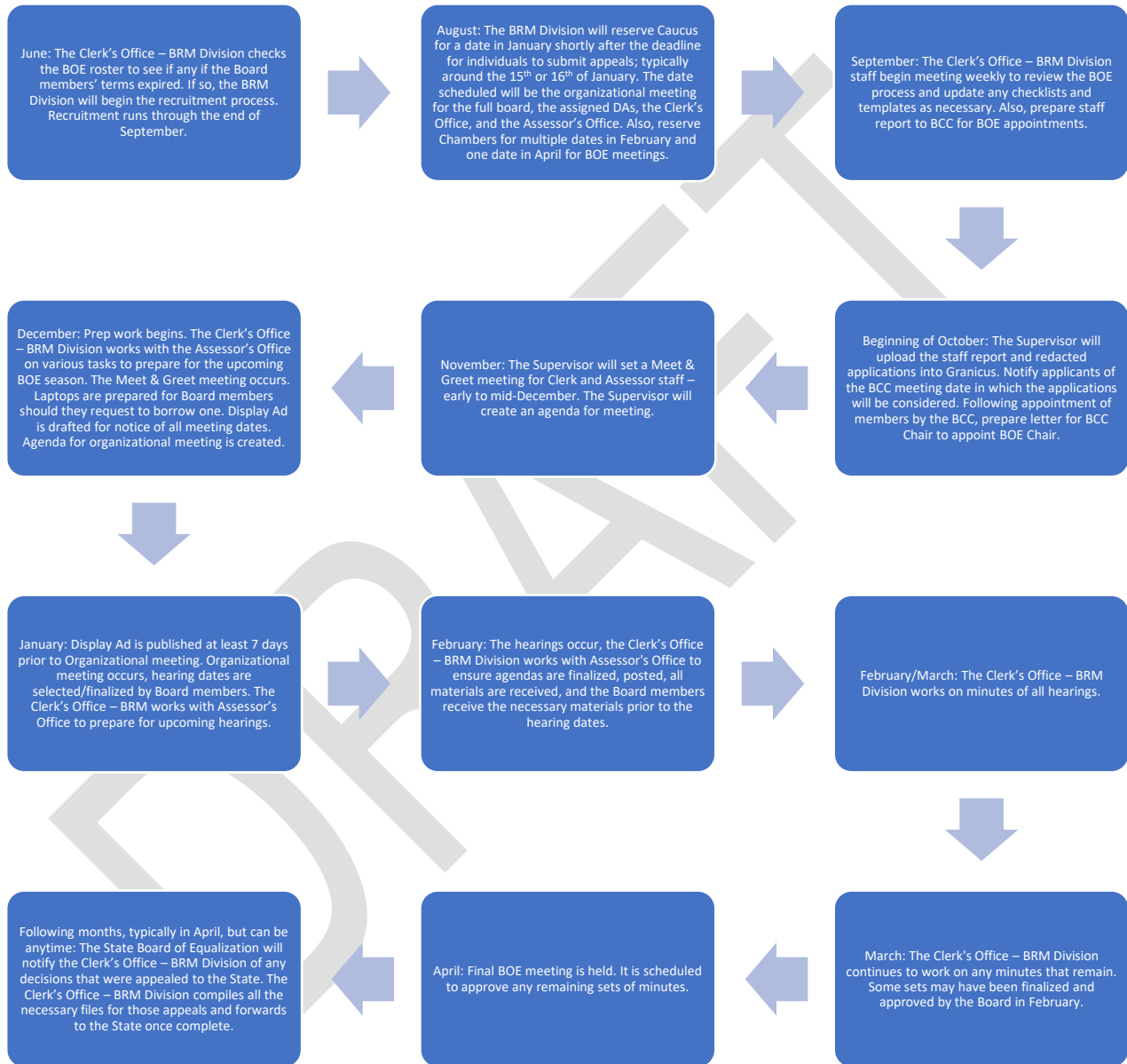
<b>Fiscal Year</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Average Hours per Meeting</b>	2	2	2	3	3

The following table provides data populating Figure 5 graph for fiscal year 2019 – 2023:

<b>Fiscal Year</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Total Pages of Minutes</b>	1,050	1,077	993	1,127	1,303



## Appendix F – Board of Equalization Timeline



## Appendix G – Sample of Other Meeting Checklists and Day-Of Checklist

The following checklists were provided by the Supervisor on September 13, 2023:

### CHAB MEETING CHECKLIST

Date of Meeting \_\_\_\_\_

Due to Supervisor \_\_\_\_\_

Date to Board for approval \_\_\_\_\_

#### —BEFORE THE MEETING—

- Save agenda in Clerk's SharePoint [REDACTED].
- Download backup materials from web or agenda, if applicable.
- Make sure you have proof of postings and request them from [REDACTED] if necessary.
- Review Agenda – Look for directions to Clerk, Interlocal Agreements, Resolutions, and Minutes for approval.
- Create Minutes Shell. Save a copy of the shell template in your individual minutes folder prior to making any edits!
- Rename digital files.
- Reduce file size of all digital files.
- Mark signature places in backup materials if applicable.
- Pack SD card, comment cards, and sign for public comment. Also pack agendas for Clerk and DA.

#### —AFTER THE MEETING—

- Save audio to CHAB Audio folder.
- Gather all materials to be added to the Clerk's website (presentations, handouts, etc.), scan them to Clerk's SharePoint [REDACTED] – For Web. Notify Supervisor when complete. **MUST BE DONE WITHIN 24 HOURS!**
- Number Agenda, scan and save.
- Create minutes.
- Submit minutes to Supervisor.
- Make corrections to minutes.
- Save final version & watermark version to P drive, save PDF to digital file.
- Print two copies of the minutes (final & backup). Mark signature pages for the final and put it in the signature folder, putting the rest of that file in the red book. Notify supervisors watermarked version is done.
- Compile, sort, and rename the digital files, creating flashers for any items without backup materials. Create start/end flashers for the meeting.



### CHAB DAY-OF CHECKLIST

- Verify final pages of all minutes to be approved are in sign pile for Jan.
- Provide single-sided agendas to DA and Clerk (when in Chambers).
- Bring file tote, with red and purple labels, and purple pouch. Place at Clerk's station.
- Place sign pile on file cabinet behind Clerk.
- Set up nameplates (L-R: Clerk, DA, Reese, Taylor, Hill, Lawson, Clark, Dahir).
- Place gavel and sound block at Chair seat.
- Set up and check Limitimer for Public Comment.
- Insert SD card in the top recorder and backup SD card right-hand slot of bottom recorder. Click record-pause on the bottom recorder so it is blinking and ready to record. Check that input volume knob is turned all the way up.
- Open Outlook and Teams.
- Bring "Sign in here for Public Comment" sign and CHAB sign-in cards.
- Make sure enough sharpened pencils are available for Public Commenters.
- Notify Clerk of any late email correspondence for the meeting or unusual notes on the sticky on the sign pile folder.
- Start recording ~3 mins before meeting. Press record on both devices.

### CHAB DAY-OF CHECKLIST

- Verify final pages of all minutes to be approved are in sign pile for Jan.
- Provide single-sided agendas to DA and Clerk (when in Chambers).
- Bring file tote, with red and purple labels, and purple pouch. Place at Clerk's station.
- Place sign pile on file cabinet behind Clerk.
- Set up nameplates (L-R: Clerk, DA, Reese, Taylor, Hill, Lawson, Clark, Dahir).
- Place gavel and sound block at Chair seat.
- Set up and check Limitimer for Public Comment.
- Insert SD card in the top recorder and backup SD card right-hand slot of bottom recorder. Click record-pause on the bottom recorder so it is blinking and ready to record. Check that input volume knob is turned all the way up.
- Open Outlook and Teams.
- Bring "Sign in here for Public Comment" sign and CHAB sign-in cards.
- Make sure enough sharpened pencils are available for Public Commenters.
- Notify Clerk of any late email correspondence for the meeting or unusual notes on the sticky on the sign pile folder.
- Start recording ~3 mins before meeting. Press record on both devices.

## **BOEQ – PETITION PREP CHECKLIST**

Date Petition Received \_\_\_\_\_

### **–PROCESS PETITION–**

- Search for petition in the BOEQ platform.
- Verify the paper petition and digital petition match.
- Check the information on the Assessor’s tab.
- Select the Clerk’s information tab and copy the owner address.
  - o If petitioner is different from the owner enter “C/O Petitioner Name” in the Address 1 field.
  - o If petition lists a representative enter info in the Rep section
- Check the tax year.
  - o For real property use the first year listed i.e. 2022/2023 = 2022
  - o For personal property use the second year listed
- Enter any exhibits if necessary. (i.e. Petitioner’s Exhibit A – 4 Pages)
- Update Status to “Received”. Make sure the “Create Label” box is checked.
- Click on “Create or Generate” on the Main Navigation. Print labels by running a Label Merge (once ready to create folder)
- Put the label on a folder and place petition folder in the file cabinet by APN number.

### **–PROCESS EXHIBITS–**

- For an exhibit included with the petition:
  - o Click the Exhibits tab
  - o Click “Add new Exhibit”
  - o Select status with petition
  - o Enter exhibit information and link the file
  - o Open the exhibit file from the E drive.
  - o Add red text box with label and page number on the bottom right of file.
  - o Add label to the paper exhibit and place in the folder for the petition.
- For exhibits submitted after the petition:
  - o Move the exhibit from the HEPs Temp folder to the HEPs folder
  - o Open the petition in the BOEQ platform.
  - o Click the Exhibits tab
  - o Select status after petition
  - o Click “Add new Exhibit”
  - o Enter exhibit information and link the file
  - o Open the exhibit file from the E drive.
  - o Add red text box with label and page number on the bottom right of file.
  - o Add label to the paper exhibit and place in the folder for the petition.

### **–WITHDRAWN PETITIONS–**

- Update status
- Pull folder from file cabinet and place petition in the withdrawals bin

## **BOEQ – RCR CHECKLIST**

RCR # \_\_\_\_\_

Meeting date \_\_\_\_\_

### **–RCR FILE PREP–**

- Search for RCR lists in **I**-drive: ClerksInbox(YEAR): (YEAR)RCRs.  
RCR increases are listed by RCR#-APN# (ie 2962F21\_082-587-11). RCR decreases are listed by batch numbers (ie RCR 3 1 thru 22)

### **–RCR INCREASES–**

- Copy RCR increase files from E-drive to BOE Dailys folder. Print copy of RCR and make folder “RCR Increases”.
- Hearing date set for RCR increases at BOEQ Organizational meeting and will be approved by Board at first meeting. Notification letter must be sent to each owner with new hearing date by certified mail (10 days before rescheduled meeting date). Include Important Notice slip with each letter.
- Copy RCR folder to daily’s meeting file by date to be copied to thumb drives.
- Create cheat sheet manually for RCR increases. Place in folder.

### **–AFTER MEETING–**

- Create spreadsheet for each RCR increase with Name, Address, City, State, Zip for letters and mailing labels.
- Manually generate decision letters for RCR increases on Letterhead, have BRM Supervisor proof.
- Once proofed by BRM Supervisor, place in E-drive Decision Letters folder for approval. Send email to Assessor’s Office to inform they are ready for approval.
- Once approval received, make any needed corrections. Print 2 copies of decision letters: one for folder; one to be sent to owner via certified mail with State BOE appeal form. Process for certified mail and have supervisor check before giving to Clerk/Chief Deputy Clerk to mail.
- Print green card sheet for post office. Scan and place executed copy of green card sheet in daily’s folder.
- Save final copy of decision letter in daily’s folder. Letters must be sent out within 10 days of hearing.

### **–RCR DECREASES–**

- Copy RCR files from **I**-drive to BOE Dailys folder. Print copy of RCR list and summary of information for Board and make folder for each RCR batch, save in meeting folder to be placed on thumb drives. (Do not include the spreadsheet in thumb drives).

### **–AFTER MEETING–**

- There are two different types of RCR decreases: personal property and real property. Generate RCR letters using the Clerk’s List spreadsheet document from E-Drive for each RCR batch. Mail merge with the appropriate template. Have BRM Supervisor proof letters. Once proofed, place in E-Drive Decision Letters folder for approval. Send email to Assessor’s Office to inform they are ready for approval.
- Once approval received, make any needed corrections. Print 2 copies of RCR decision letters: one for folder; one to be sent to owner via regular mail with State BOE appeal form. (Certified mail not required for these.) Save final copy of decision letter in daily’s folder. Letters must be sent out within 10 days of hearing.

## BOEQ – MEETING PREP CHECKLIST

Meeting Date \_\_\_\_\_

### –BEFORE APPROVED AGENDA–

- Generate worklist by date
- Pull folders from drawer
- Update status of each petition to scheduled
- Place folders in meeting box
- Process HEPs, STIPs, and withdrawals as they come in
- Create a meeting folder for misc. docs (proof of mailing, letter from assessor, etc.)

### –AFTER APPROVED AGENDA–

- Create dividers for meeting box to match agenda
- Communicate document deadline to assessor's staff

### AFTER DEADLINE

- Verify everything we have is in the BOE platform
- Create exhibit list & cheat sheets
- Burn thumb drives
- Create shell

### AFTER MEETING

- Save audio to SharePoint
- Add any additional exhibits
- In the Motion Information tab:
  - Update status to heard
  - Minute item #
  - Enter Assessor, Petitioner & Motion

### –DECISION LETTERS–

#### GENERATE LETTERS

- Create/generate decision letter by date
- Check letters
  - CC & Agent (rep, petitioner, and owner all need to get letters)
- Move letters to the Clerks Exchange folder & notify assessor's office
- Make any necessary corrections and **save corrected letters to the Dailys folder**
- Print 2 copies (one to send & one for folder) \*include state appeal form
- Process RCRs as needed (see checklist)

#### SEND LETTERS

- Write the return address on green slips
- Assign certified mail number to hearings
- Create labels for green cards

## DMC MEETING CHECK LIST

Date of Meeting \_\_\_\_\_ Date due to the Board for approval \_\_\_\_\_

### -BEFORE THE MEETING-

- (~60 days before) Send request to specified agencies to make a presentation.
- (~3 weeks before) Send email to Members asking to confirm their attendance.
- (~10 days before) Create Agenda, get confirmation from DA and Chair.
- (~7 days before) Print and compile 2 complete packets of all backup material.
- (4 business days before) Post agenda online with backup documents. Complete Affidavit of Posting.
- Prepare materials to take to Caucus Room for the meeting, including:

12 copies of agenda	nameplates
2 double-sided packets of all backup material	gavel
public comment sign in sheet	timer
sticky pad	recorder with 2 blank CDs
green case with SD card	any minutes needing signature

- Set up recording equipment in Caucus Room.

### -AFTER THE MEETING-

- Save audio to DMC Audio folder.
- Number Agenda, scan and save.
- Gather all materials to be added to the Clerk's website. **MUST BE DONE WITHIN 24 HOURS!**
- Post prior meeting's minutes to website.
- Create minutes.
- Submit minutes to Supervisor.
- Make corrections to minutes.
- Save final version in that DMC meeting folder, watermarked version in next DMC meeting folder, and PDF of final version in digital file folder.
- Print final version on minute paper, hole-punch and place in Minutes Red Book except for signature page. Mark signature areas for Chair (yellow sticky) and Clerk (green), place in signature folder.
- Print a double-sided copy for the backup materials.
- Create flashers for any items without backup and start/end flashers for the meeting.

### -AFTER THE MINUTES ARE APPROVED-

- Delete any old drafts of the minutes.
- Make a copy of the signed signature page, stamp with County seal & add to backup.
- Email PDF minutes to [REDACTED] at Eide Bailly [REDACTED] [REDACTED] at the WCEA [REDACTED]), and the Reno City Clerk's Office ([REDACTED]).
- Add minutes to Image Silo.
- Add signature page, replace signed documents, Resolutions, Interlocal Agreements, and NRS277 to the Minutes Red Book (unlikely).
- Send requests for any missing signature pages (unlikely). Ensure digital files are same as paper files. Store meeting folder in filing cabinets for scanning. Store comment cards in cabinet.



**DMC MEETING CHECK LIST  
ANNUAL MEETING (AUG)**

Date of Meeting \_\_\_\_\_ Date due to the Board for approval \_\_\_\_\_

**—BEFORE THE MEETING—**

- Confirm with any requested agencies that they will make a presentation.
- ~July 1, send annual reminder letter (signed by Clerk) to all 21 agencies requesting Debt Management Plan, Indebtedness Reports, and Capital Improvement Plans. Complete Affidavit of Mailing.
- ~July 8, send reminder email to Board members and other attendees, requesting items to add to the agenda and requesting attendance status to ensure a quorum.
- Receive reports, update Annual Meeting Index & Checklist. Scan and save each in the digital folder; add to binder. Make 2-sided copies of each for backup.
- Create one binder for public. Populate binder with originals.
- ~1st week of August, send stronger letter to any entities who have not submitted reports.
- ~1st week of August, send reminder email to Board members who did not reply requesting attendance status.
- Create Agenda with links to backup material – see DMC Procedure Manual.
- Copy backup material onto CD/thumb drives if requested. Prepare one CD for meeting.
- Email Agenda to Washoe County Courthouse, Sparks City Hall, and Reno City Hall for posting. Request proof of postings. Complete Affidavit of Posting.
- Post Agenda in complex and post online with links to backup material.
- Prepare materials to take to Caucus Room for the meeting, including:

12 copies of agenda	nameplates
2 double-sided packets of all backup material	gavel
public comment sign in sheet	timer
sticky pad for Nancy	recorder with 2 blank CDs
green case with SD card	any minutes needing signature

- Set up recording equipment in Caucus Room.

**—AFTER THE MEETING—**

- Save audio to DMC Audio folder.
- Number Agenda, scan and save.
- Contact Manager’s Office and reserve the Caucus Room for meeting dates that were decided.
- Gather all materials to be added to the Clerk’s website. **MUST BE DONE WITHIN 24 HOURS!**
- Post prior meeting’s minutes to website.
- Create minutes.
- Submit minutes to Supervisor.
- Make corrections to minutes.
- Save final & watermarked versions of minutes on P: Drive, save PDF to digital file.



## Appendix H – Data Populating Figure 6, Figure 7, and Figure 8 Graphs

The following table provides data populating Figure 6 graph for fiscal year 2019 – 2023:

<b>Fiscal Years</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b># of Requests from County Staff</b>	84	39	38	25	29
<b># of Requests from Public</b>	48	50	53	41	23

The following table provides data populating Figure 7 graph for fiscal year 2019 – 2023:

<b>Fiscal Years</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Total # of Research Requests</b>	132	89	91	66	52
<b>Total Hours Spent on Research</b>	82.52	63.1	49.98	33.6	69.12

The following table provides data populating Figure 8 graph for fiscal year 2019 – 2023:

<b>Fiscal Years</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>
<b>Average Hours Spent Per Reques</b>	0.62515	0.70899	0.54923	0.50909	1.32923

## Appendix I – Glossary of Audit Terminology

**Internal audit** – an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

**Institute of internal auditors (IIA)** – an international professional association with global headquarters in Lake Mary, Florida, USA. The IIA is the internal audit profession's leader in standards, certification, education, research, and technical guidance throughout the world.

**International professional practices framework (IPPF)** – the conceptual framework that organizes authoritative guidance promulgated by the IIA; provides internal audit professionals worldwide with authoritative guidance organized in the IPPF as mandatory guidance and recommended guidance.

<https://www.theiia.org/en/standards/what-are-the-standards/mandatory-guidance/standards/>

**Public Company Accounting Oversight Board (PCAOB)** – a nonprofit corporation established by Congress to oversee the audits of public companies in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

**American Institute of Certified Public Accountants (AICPA)** – a [non-profit](#) professional organization representing [certified public accountants \(CPA\)](#) in the United States.

**Assurance** – to obtain sufficient appropriate evidence to express a conclusion, providing reasonable or limited assurance, as to whether the audited body has complied with the specified requirements of the appropriate legislation (the 'criteria') in all material respects.

**Risk-based approach** – identifying the highest compliance risks to your organization, making them a priority for the organization's compliance controls, policies and procedures. Once your compliance program reduces those highest risks to acceptable levels, it moves on to lower risks.

**Substantive testing** – an [audit procedure](#) that examines the [financial statements](#) and supporting documentation to see if they contain errors. These tests are needed as evidence to support the assertion that the [financial records](#) of an entity are complete, valid, and accurate.

**Test of details** – are used by [auditors](#) to collect evidence that the balances, [disclosures](#), and underlying [transactions](#) associated with a client's [financial statements](#) are correct.

**Test of transactions** – focuses on the individual transactions that make up an account balance. This test of details is done to check the accuracy of the financial statement transactions. Auditors typically choose a sample to test whether the details match the transaction recorded in a company's books.

**Population** – the entire set of data from which a sample is selected and about which the auditor wishes to draw conclusions.

**Confidence level** – refers to the reliability the auditor places on the sample results. Confidence levels of 90% to 99% are common.

**Sample size** – the size of a sample necessary to provide sufficient evidential matter depends on both the objectives and the efficiency of the sample.

**Population Proportion** – a fraction of the population that has a certain characteristic.

**Marginal error or Margin of error** – a permissible or tolerable degree of error from a correct or exact value or target.

**Risk or Risk assessment** – the auditor's assessment of the risks of material misstatement in a financial statement audit and the design and performance of audit procedures whose nature, timing, and extent are responsive to the assessed risks. Additionally, the identification and evaluation of several aspects of an entity whereby risks are identified and evaluated for use in guiding the audit procedures that will be necessary in order to substantiate the amounts reported in the financial statements.