



To: Audit Committee Members

From: Katelyn Kleidosty, Internal Audit Manager
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Date: June 13, 2024

Subject: Washoe County Code Chapter 15 Changes

Washoe County Code 15.545 (6) requires the Washoe County Audit Committee to come before the Board for approval of the Audit Committee Charter. On May 14, 2024, the Board approved changes to Washoe County Code related to audits. The charter has been changed to correspond to the Code changes.

On June 18, 2024, the Board of County Commissioners (BCC) will vote on the following changes to the Audit Committee Charter:

- Removing the one-year term for a Commissioner, consistent with County Code.
- Explaining that the alternate Commissioner may participate in committee discussions, but may not make motions or vote unless the primary Commissioner is absent.
- Adding that public members must have a bachelor's degree in accounting, finance, or closely related field and at least four years of accounting/audit experience, or an equivalent combination of training and experience.
- Adding that current Washoe County employees are not eligible to sit on the audit committee as a public member.
- Adding that one member will be chair of the committee, and one vice-chair of the committee.
- Stating the audit committee will review the charter biennially rather than periodically.
- Stating that the audit committee will review the County's code of conduct biannually rather than periodically.
- Updated all Finance Director titles to Chief Financial Officer.
- Adding "Generally Accepted Government Auditing Standards (GAGAS)" as a standard the audit committee must comply with including the Code of Ethics and other applicable professional standards.

An updated copy of the Audit Committee Charter will be provided to the Audit Committee Members after the June 18, 2024 BCC meeting.