

Audit Committee Meeting
Washoe County, Nevada
June 13, 2024, at 3:00 PM

Voting Members: Barbara Kinnison, Kevin Stroupe, Charlene Hart, Commissioner Herman

Non-Voting Members: County Manager Eric Brown

Absent: John Briscoe, Commissioner Hill, County Manager Eric Brown

Other attendees: Katelyn Kleidosty (Internal Audit Manager), Louis Martensen (Internal Auditor), Abigail Yacoben (Chief Financial Officer), Trenton Ross (Deputy District Attorney), Cathy Hill (Comptroller)

Agenda Item 1: Roll Call

The meeting was called to order at 3:00 PM by Ms. Barbara Kinnison, the Chair of the Audit Committee. The roll call was conducted, and John Briscoe, Commissioner Hill, and County Manager Brown were absent. Those listed above were present at the meeting. A quorum was established.

Agenda Item 2: Public Comment

Mr. Scott Finley stated that he is a resident of Washoe County and former United States Air Force member. He requested that his documents be entered into the record pursuant to NRS 241. Mr. Finley mentioned that he applied on April 14, 2024 to serve as a public member on the Audit Committee. He continued that on June 6, 2024, Internal Audit Manager Katelyn Kleidosty notified him that his qualifications and experience did not meet the specific criteria for the appointment. Mr. Finley apologized to Ms. Kleidosty for any misunderstanding, as he was not informed by Commissioner Garcia that a proposed change to the Washoe County Code, Chapter 15, would be brought forth on May 15, 2024. This change, which had its second reading and was passed by the Board of County Commissioners on May 28th, led to the disqualification of his application. He pointed out that the proposed change required public members to have a bachelor's degree in a related field, which he does not possess. However, he emphasized that his military experience in the financial management controller field qualifies him to serve on the Committee. He urged the Committee to include his application among the pool of applicants, arguing that his skill set would benefit the committee. Mr. Finley questioned Ms. Kleidosty's due diligence in informing the Commissioners about the potential impact of the Code change on current applicants. He requested that Ms. Kleidosty explain why she deemed his military experience insufficient and why she appeared to discriminate against a military veteran. He concluded by referring to his Air Force job descriptions and qualifications and his DD 214, which were included in the handout.

Agenda Item 3: Approval of Minutes for February 8, 2024 Meeting

No one responded to the request for public comment. Mr. Stroupe made a motion to approve the minutes for the February 8, 2024 meeting. Commissioner Herman seconded the motion. The motion was approved unanimously.

Agenda Item 4: Selection of One Qualified Applicant to Recommend to the Board of County Commissioners for an Audit Committee Appointment for the Term Beginning July 1, 2024, Ending June 30, 2028. Qualified Applicants: Sabrina Grenet and Audrey Keller.

Mr. Scott Finley signed up for public comment on this item, but when called he decided to withdraw his public comment request. There was a request for discussion by the Committee. Ms. Charlene Hart stated she wanted to disregard Ms. Sabrina Grenet's application as she thought it was incomplete by not providing a letter of recommendation. Ms. Katelyn Kleidosty informed the Audit Committee that a letter of recommendation was not required, but optional. Commissioner Jeanne Herman asked for clarification regarding Mr. Finley's public comment. Ms. Kleidosty explained that the Washoe County Code was presented to the Board of County Commissioners on May 14, 2024 and codified on May 28, 2024. She elaborated that it changed from only requiring one public to requiring all public members have "experience and understanding in the generally accepted accounting principles (GAAP), financial statements, internal controls, auditing financial statements, and audit committee functions". Ms. Kleidosty continued to explain that the term for the Audit Committee appointment begins after July 1, 2024, therefore requiring all new Audit Committee members to be in compliance with the Washoe County Code. Mr. Stroupe asked whether the appointment currently required a bachelor's degree. Ms. Kleidosty stated that a bachelor's degree was not required at this time, as the Audit Committee had not been approved by the Board of County Commissioners yet. Mr. Stroupe additionally asked if it mattered what the bachelor's degree was in. Ms. Kleidosty elaborated that the Audit Committee Charter memorandum provided to the Audit Committee had not been passed but included the changes of the alternate Commissioner member could participate in conversation but not make a motion or vote if the primary was present; also added additional criteria for the appointment due to the technicality of the Committee, such as, a bachelor's degree in accounting/finance or closely related field, and at least four years of accounting/audit experience or equivalent combination of education and experience. Ms. Kleidosty continued that the Audit Committee Charter had not yet been approved and would be heard by the Board of County Commissioners on the June 18, 2024 meeting. She advised that once any changes had been made, Ms. Kleidosty would advise the Audit Committee. Ms. Hart questioned what happened to the members already of the Audit Committee that did not meet the new criteria. Ms. Kleidosty clarified that members currently on the Audit Committee would remain in their positions and be "grandfathered in" and the changes would only apply to new Committee members. Chair Kinnison asked if the Audit Committee Charter did not pass whether it would qualify other applicants. Ms. Kleidosty detailed that applicants would still be required to have an understanding of GAAP, financial statements, internal controls, auditing financial statements, and audit committee functions. Commissioner Herman suggested that the selection of the Audit Committee appointment recommendation be postponed until the Audit Committee Charter is heard by the Board of County Commissioners. Deputy District Attorney Trenton Ross advised that the suggestion needed to be made in the form of a motion. Commissioner Herman made a motion to delay the selection of the Audit Committee appointment recommendation be

postponed until the Audit Committee Charter is heard by the Board of County Commissioners. Chair Kinnison seconded the motion.

Additional discussion by the Committee commenced. Ms. Hart asked if delaying the selection process would cause any problems for the Committee since it was Chair Kinnison's last meeting as an Audit Committee member. Ms. Kleidosty advised that the meeting will still be able to meet quorum at the next meeting. However, she expressed concern about the interest waning of the other two applicants, due to the amount of time that the application process has already taken. Ms. Kleidosty explained the timeline for application, then allowing time for the Commissioners to review applications, and then the next Audit Committee meeting would not be held until September, and the Committee would be looking at January before a new appointment would be selected.

Chair Kinnison and Ms. Hart inquired about having an additional meeting in July to discuss this selection specifically. Ms. Kleidosty advised that it was possible if the Committee wanted to do so. Mr. Stroupe questioned if a bachelor's degree was required. Ms. Kleidosty explained at this point in time a bachelor's degree was not required; only an understanding of GAAP, financial statements, internal controls, auditing financial statements, and audit committee functions was required for appointment. Mr. Stroupe additionally questioned that Mr. Finley was not considered for appointment not because he does not have a bachelor's degree but because he did not have enough experience. Ms. Kleidosty confirmed Mr. Stroupe's assessment based on the information provided in the resume. Mr. Stroupe clarified that if passed the new Audit Committee Charter would require a bachelor's degree. Ms. Kleidosty confirmed Mr. Stroupe's statement and elaborated that it was the minimum qualifications for her position as Internal Audit Manager. Mr. Stroupe asked what the thought process was behind adding the additional requirements if we struggled to fill current positions. Ms. Kleidosty clarified that in the past there were issues staffing the Audit Committee, but currently there are no issues. She expressed concern that if the process takes too long the current applicants would lose interest, especially one applicant has asked multiple times about the status of the selection and appointment.

Chair Kinnison did not disagree with the new qualifications for the Audit Committee appointment. She elaborated it was important to have the degree and experience. She offered sympathies and expressed her understanding of frustration about rules changing during the application process.

Ms. Hart asked Ms. Kleidosty when she determined that Mr. Finley did not meet the qualifications if it was based on the new Code or the old Code. Ms. Kleidosty explained that it was the new Code approved on May 28, 2024. She further explained that the old Code required just one member to be an expert, which all current Committee members including Mr. John Briscoe would suffice, however the new Code that was approved, required all Committee members going forward as of the July 1, 2024 appointment to be in compliance. Ms. Kleidosty also added that Washoe County staff had been working on the Code revisions since 2018.

Ms. Cathy Hill clarified that the changes presented in the Audit Committee Charter would become more restrictive if passed. Ms. Kleidosty confirmed her assessment. Chair Kinnison mentioned that the Audit Committee has to follow the Charter. Ms. Kleidosty clarified that the

Code is the highest form of law applicable to the Audit Committee and as such, the Audit Committee has to follow the Code primary and the Charter secondarily.

Mr. Stroupe sought clarification from Ms. Kleidosty that Mr. Finley could make public comment at the Board of County Commissioner meeting on June 18, 2024 to present why he disagreed with the changes to the Audit Committee Charter. Ms. Kleidosty confirmed that Mr. Stroupe was correct. Chair Kinnison pointed out that it would be too late for such discussions if the appointment was made at the current Audit Committee meeting. Mr. Stroupe concurred and recommended there be a delay until the next meeting. Ms. Kleidosty clarified that upon request of the Audit Committee meetings an additional meeting would be held in July with the vice-chair running the meeting.

Ms. Kleidosty reiterated the motion on the table to delay the selection until a meeting in July, and it was seconded by Chair Kinnison. The motion passed unanimously.

Agenda Item 5: Audit Update Discussion

Ms. Katelyn Kleidosty presented the *Audit Committee Powerpoint 6-13-24*, included in the meeting attachments. She explained that the Internal Audit Division reviewed four specific fees: the records division fees, the civil division fees, the weekender fee, and the false alarm reduction program fee. Ms. Kleidosty expanded on the records division provides services such as concealed carry permits, background checks, fingerprinting, and bail agent registration. The civil division handles serving summons, subpoenas, evictions, and writs. The weekender fee pertains to intermittent confinement or weekend jail terms, not limited to weekends and capped at \$25 per day as outlined in NRS 211. The false alarm reduction program requires Washoe County residents to register their alarm systems with Cry Wolf to reduce false alarms, with fees imposed for false alarms or unregistered systems as specified in Washoe County Code section 54. She also explained the audit aimed to ensure all areas of improvement were identified, effective internal controls existed, and to provide recommendations for enhancing the control environment. Ms. Kleidosty continued on to the audit scope which included the records division, civil division, weekender fees, and the false alarm reduction program, focusing on compliance with processes, internal controls, and applicable NRS and code for fiscal year 2023, with no noted scope limitations. She noted the audit report, which detailed numerous findings and recommendations by division, was accepted by the Washoe County Sheriff's Office executive team on May 29, 2024 and a plan of remediation is being developed to address the identified issues.

Ms. Kleidosty discussed the audit procedures included detailed testing of the records division. The Internal Audit Division examined the process for completing fees, voids and refund processes, end-of-day procedures, and fingerprinting, which involves a \$40.25 fee remitted to the state. She communicated to the Audit Committee that the Internal Audit Division reviewed the appendix containing all current fees, which is also available on the website. She declared the initial risk assessment was high but was reassessed it to medium-low after observations and interviews revealed no significant issues. Next, randomly selected dates from fiscal year 2023 and reviewed documentation from the sheriff's office. Out of 68 samples, 14 exceptions were noted. Three exceptions were explained by refunds, one file could not be located, and 10 variances were found between the system report and Draw revenue spreadsheets, which were

minor and unresolved before the close of business day. Additionally, she noted delays of three or more business days between transactions and money processing, and instances where two people were not verifying the drawer. These issues have since been rectified, with two people now verifying the drawer. Ms. Kleidosty also revealed incomplete spreadsheets, requiring additional effort to reconcile the numbers were encountered during testing.

No questions were raised when Ms. Kleidosty inquired.

Ms. Kleidosty moved on to the civil division audit, which followed a similar process to the records division testing. The testing covered the completion of fees, document serving, voids and refunds, and end-of-day procedures. Notable differences in their processes were outlined in the audit report. Ms. Kleidosty explained that since the audit, the civil division updated some procedures to align more closely with the records division's day-to-day operations. Detailed testing was also conducted for the civil division, initially assessed at high risk. She justified although the risk was lowered to medium, it remained higher than the records division due to four people sharing one cash drawer, raising concerns. She continued on to explain that 10 out of 90 test dates, two people did not verify the drawer and over half of the test dates showed delays greater than four days from cash receipt to deposit, despite Washoe County Code requiring daily deposits. No apparent theft or major issues were detected despite the sharing of a cash drawer.

No questions were raised when Ms. Kleidosty inquired.

Next, Ms. Kleidosty discussed the weekender fee testing. She explained that the audit reviewed the process of completing a fee, booking inmates, signing contracts, handling voids and refunds, and orders by the judge, which are necessary for imposing a weekender fee as it is court-ordered. Ms. Kleidosty elaborated that the initial risk assessment was high based on auditors' judgment. As such, out of 11 inmates reviewed, 9 had errors, which were relatively small but notable. The lack of written procedures likely contributed to the high error rate, as these occurrences are infrequent. Despite these errors, the testing confirmed compliance with NRS 211. Detailed exceptions are outlined in the audit report. Ms. Kleidosty asked the Audit Committee members if they wanted her to walk through each exception. They answered saying they were comfortable with the audit report. However, Mr. Stroupe did ask whether any material amounts were noted. Ms. Kleidosty answered no material discrepancies were noted.

Ms. Kleidosty explained that the last fee examined was the false alarm reduction program. The audit reviewed the processes involved, which are detailed in the audit report. Cry Wolf is the administer of the program. The audit covered month-end procedures, fee testing, and the appendix containing all fees, including the \$24 annual registration fee. After a meeting with the Washoe County Sheriff's Office, it was noted that the program is under review and may be eliminated due to its cumbersome nature and higher cost than benefit, pending a code change. Ms. Kleidosty continued on to detailed testing for fiscal year 2023 revealed no material exceptions. The only issue found was a journal entry for June 2023 recorded in the incorrect fiscal year, which also occurred in previous years 2020, 2021, and 2022. She also explained that the individuals handling these entries, including the division director of housing and homeless services and a fiscal compliance officer, have since transitioned to new roles. Ms.

Kleidosty recommended the responsibility for this program should shift back to the sheriff's office if it continues.

No questions were raised when Ms. Kleidosty inquired.

Furthermore, Ms. Kleidosty noted that the revenue from the fees was quite volatile. She discussed that despite efforts to explain this volatility, such as considering cyclical patterns or changes in the program, no clear pattern or explanation was identified. Discussions with the program manager and Cry Wolf provided no insights into the reasons for the fluctuating revenue over the past few years. Consequently, the cause of the revenue volatility remained unclear. Chair Kinnison asked if there was any intuition as to why the revenue was so volatile. Ms. Kleidosty clarified that the only indication of potential issue was the parent company of Cry Wolf had turned over multiple times, so it could be due to lack of training but other than that there was no clear explanation.

No questions were raised when Ms. Kleidosty inquired about the Washoe County Sheriff's Office Fees audit.

Ms. Kleidosty continued the presentation on the Washoe County bail procedures review that was conducted alongside the Minimum Accounting Standards audit of the Washoe County Court system during fiscal year 2023. She explained that the review highlighted several bail procedures, particularly focusing on how the courts and the Sheriff's Office handle bail processes. Ms. Kleidosty noted one key area for improvement was the use of the electronic bail machine at the sheriff's office, which only required one supervisor to unlock and access the cash box. She explained that this posed a high risk due to the potential for force balancing, as the same supervisor could also print the cash box report. It was recommended that at least two people be involved, with separate access to the cash box and the report. Ms. Kleidosty stated the Sheriff's Office was receptive to this recommendation and is developing a new policy. She continued that it was noted that bank deposits were not being completed by the next business day as required by Washoe County codes Chapter 15.191. Ms. Kleidosty stated the Sheriff's Office is working with the Washoe County Treasurer's Office to address this issue. Furthermore, while bank reconciliations were being completed, they were not being reviewed by management, necessitating further attention.

No questions were raised when Ms. Kleidosty inquired about the Washoe County Sheriff's Office bail procedures review.

Ms. Kleidosty stated that the library cash control audit was still being performed. Ms. Kleidosty also indicated that contact had been made with Northern Nevada Public Health, so that a cash control audit was currently being performed. Chair Kinnison clarified that Public Health cash audit was being performed. Ms. Kleidosty confirmed that NNPH was Northern Nevada Public Health and it was in progress.

Ms. Kleidosty presented on the follow-up: altered timecard for an intermittent/RETA employee from the fraud hotline. She mentioned that during a previous Audit Committee meeting a report with specific recommendations had been provided. She explained the recommendations included following the DA's office guidance, removing separated employees from SAP and ESS, and updating the SAP/ESS notification to include the dollar amount

maximum, as it currently only included an hour maximum, also update the Washoe County Code references. Ms. Kleidosty indicated HR responded to these recommendations in the smaller bullet points of the report. Mr. Stroupe asked if SAP/ESS was the timekeeping system. Ms. Kleidosty explained that ESS is the timekeeping system and SAP is the accounting system. She continued to explain the recommendations of not allowing RETA employees to return to the County as employees in any capacity, perform a reconciliation, and review the need for intermittent employees during budget season. Mr. Stroupe asked what a RETA employee is. Ms. Kleidosty explained that a RETA employee is a Nevada PERS retired employee who is working in PERS. Ms. Hart asked if was a Washoe County rule that a RETA employee can't come back through a different company, a temporary agency. Ms. Kleidosty advised that it is not a rule but it is not encouraged by the HR department. Chair Kinnison asked if the RETA employees working for a temporary agency have to follow the same rules. Ms. Kleidosty explained that they did not have to follow the same rules as the temp agency was not a PERS contributor. Mr. Stroupe asked what the limits previously mentioned were. Ms. Kleidosty stated that PERS establishes hour and dollar amount limits every fiscal year. She explained that the hour limit was 1,039 hours or approximately \$27,000 for this fiscal year. Ms. Hart clarified that the amounts only matter if the employer is a Nevada PERS contributor; that temporary agency doesn't matter. Ms. Kleidosty added that it's specifically Nevada PERS, if you retired from CalPERS then the limits did not apply. No questions were raised when Ms. Kleidosty inquired.

Ms. Kleidosty transitioned into speaking about the follow-up for the travel expense and process audit, noting that the larger bullet points on the PowerPoint were the recommendations and the smaller bullet points were the responses from the Comptroller's Department. She also pointed out that the Comptroller was in the room if there were any questions directly for Ms. Cathy Hill, Comptroller. Ms. Kleidosty explained the recommendations: implement a county-sponsored credit card, although its implementation was delayed due to the bank temporarily suspended the service. It was requested that management reiterate the importance of complying with the policy, work with HR to create a travel coordinator position, and implement a computerized travel module. Additionally, it was recommended creating a training guide on Bridge, the County's training service, aligning budgeted and actual travel expenses more closely, providing a step-by-step process on how to fill out a travel claim form, updating the form, adequately documenting delinquent travel claims, and adhering to the record retention policy. She inquired if there were any questions for herself or Ms. Hill. Ms. Hart inquired about documenting delinquent travel claims and what happens to that documentation. Ms. Hill clarified that the documentation is held in perpetuity until the claim has been resolved. She continued to explain that County Code allows the Comptroller's Department to put a lien against wages for advances not returned. Chair Kinnison also questioned why the bank suspended the county-sponsored credit card. Ms. Hill explained that the hold-up from the bank involved the suspension of the personal liability card program. She noted that this card is issued in the person's name, with the county holding liability, but the individual is responsible for any interest rates. She elaborated that the bank did not provide a specific reason for the temporary delay of the program. However, she knows that the State of Nevada has a similar program that is very successful. The reason for not currently allowing new members to join the program remains unclear. No other questions were raised regarding this follow-up.

Ms. Kleidosty moved on to the Audit Update Discussion "Others" section. She noted that she had provided advisory services at the request of the County Grants Administrator. She

sought help and guidance in creating internal controls or minimum standards for grants. While there were numerous internal controls for obtaining grants and integrating them into our systems, there was a gap in guidance on what to do after receiving the grant, including reporting and directing the reports to the appropriate department. Ms. Kleidosty explained that they are still working on this with the County Grants Administrator and have a few more meetings scheduled. She explained that the County Grants Administrator aims to finalize the Grants Administrator Minimum Standards and distribute them to the departments by July 1, 2024, so there would be continued review in the coming weeks.

Ms. Kleidosty noted that the Clerk's Office and Treasurer's Office cash control audits presented at the last Audit Committee meeting were acknowledged by the Board of County Commissioners on February 26, 2024. She stated that the Board of County Commissioners honored the International Internal Audit Awareness Month on May 14, 2026. She explained that she provided a memorandum which detailed the changes to the Washoe County Code for Chapter 15, outlining the specific modifications made. Ms. Kleidosty elaborated that the actual code was also provided. Additionally, she mentioned that there was a memorandum regarding changes to the Audit Committee charter to reflect these code changes. She noted that this has not yet been reviewed by the Board of County Commissioners and will be heard on June 18, 2024. If the changes are passed or amended, she would update the Audit Committee members, accordingly, provide the new charter and Code, and schedule another training session. Ms. Kleidosty also provided the Association of Certified Fraud Examiners (ACFE) Occupation Fraud 2024 Report to the Nations.

No questions were raised when asked.

Agenda Item 6: Fraud Hotline

Ms. Kleidosty explained that eleven fraud hotline reports had been received since the previous Audit Committee meeting. She noted that most of them did not necessitate follow-up from the Internal Audit Division. Mr. Stroupe questioned which ones were being followed-up on. Ms. Kleidosty explained the ongoing issues with a missing money bag, which has not yet been resolved and will require further follow-up. Additionally, there was a case of timecard fraud, for which information had already been provided, and the investigation was handed over to Human Resources for completion. These were the only two issues requiring further attention, while the rest had been redirected to the appropriate departments. Ms. Hart questioned the report where an employee was conducting personal business on County time. Ms. Kleidosty explained that this report had been turned over to the Human Resources department given the sensitive information.

No questions were raised when Ms. Kleidosty inquired.

Agenda Item 7: Annual Report

Ms. Kleidosty summarized the assignments completed during fiscal year 2024. She elaborated that the memorandum provided to the Audit Committee goes into details about each assignment completed during the year.

No questions were raised when Ms. Kleidosty inquired.

There was no public comment for this item.

Ms. Hart made a motion to approve the annual report for fiscal year 2023, Commissioner Herman seconded the motion. The motion passed unanimously.

Agenda Item 8: Audit Schedule

Ms. Kleidosty presented that one of the changes made to the Washoe County Code was updating the audit schedule from every three years to annually. She explained this adjustment aligned with best practices in the industry, allowing for a more responsive approach to emerging risks and issues throughout the year, rather than waiting three fiscal years to address them. The schedule for the current year was then outlined.

Mr. Stroupe asked how the audits for the schedule were picked. Ms. Kleidosty explained that this year, we solicited input from departments, divisions, and management regarding any significant issues they encountered, particularly those needing improvement or presenting strong concerns with financial reporting. Based on this feedback, Ms. Kleidosty elaborated that the Internal Audit Division conducted a risk assessment of the divisions, gathering all relevant information and grading them using a rubric style to determine urgency and priority. This process informed the formulation of our audit schedule going forward. Ms. Hart asked if there are some audits listed as high risk that are preformed more frequently. Having been with the County for only a year and a half, Ms. Kleidosty responded to the Audit Committee that the Internal Audit Division has not yet had the opportunity to revisit any previous audits. While all items are included in the risk assessment and slated for review, no revisits have occurred thus far. Chair Kinnison offered in the past the Internal Audit Division had provided a schematic of risks and the departments to review for possible suggestions on audits, and if this is something Ms. Kleidosty would consider. Ms. Kleidosty responded that she did not have a schematic to provide today, but in the future, if its something the Audit Committee would like to see she would provide it.

Ms. Hart asked about follow-up on the audits and if we ensure the department implemented the items recommended. Ms. Kleidosty responded that the Internal Audit Division began by emailing management to gather information on their implementation of audit recommendations. Following this, it is assessed the effectiveness of the implemented changes, acknowledging that implementation can take time in a government setting. The Internal Audit Division allowed sufficient time for these processes to take effect before conducting further follow-ups. For instance, Ms. Kleidosty presented Ms. Hill's reported actions regarding travel expense audit to the Audit Committee. After a set period, the Internal Audit Division will revisit to evaluate what worked and what didn't, resulting in another report to the Audit Committee.

There was no public comment for this item.

Mr. Stroupe made a motion to approve the audit schedule for fiscal year 2025. The motion was seconded by Commissioner Herman. The motion passed unanimously.

Agenda Item 9: Calendaring of future Audit Committee Meetings

Ms. Kleidosty noted that the agenda said June 26, 2027, which should have read June 26, 2025. Ms. Hart explained she had a conflict on the September 12th meeting and the January 9th meeting and requested to move the meeting to another Thursday. Ms. Hill asked if the Audit Committee would make quorum without Chair Kinnison. Ms. Kleidosty confirmed the quorum would be satisfied with another member, Mr. John Briscoe, in attendance. Ms. Kleidosty offered for the meeting on September 12, 2024, to 2:00 p.m. instead of 3:00 p.m. The Audit Committee members present agreed to the time change. The January 9, 2024 meeting was also moved to 2:00 p.m. at the agreement of the present Audit Committee members. Chair Kinnison suggested the July Audit Committee be scheduled. Ms. Kleidosty offered July 18, 2024 at 3:00 p.m. and the present Audit Committee members agreed.

Agenda Item 10: Audit Committee Member Comments

There were no comments from the Committee members for this item.

Agenda Item 11: Public Comment

There was no public comment for this item.

Adjournment

The meeting was adjourned at 3:52 p.m. by Chair Kinnison.