

# WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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## COMMITTEE MEMBERS

Barbara Kinnison – *Chair*

John Briscoe – *Vice Chair*

Charlene Hart

Kevin Stroupe

Commissioner Jeanne Herman

Alt. Commissioner Alexis Hill

## NON-VOTING MEMBER

County Manager Eric Brown

## INTERNAL AUDIT MANAGER

Katelyn Kleidosty

## NOTICE OF MEETING AND AGENDA WASHOE COUNTY AUDIT COMMITTEE

**Caucus Room  
1001 E. 9th St.**

**Thursday, February 8, 2024  
3:00 p.m.**

**NOTE:** Items on the agenda may be taken out of order; combined with other items; removed from the agenda; or moved to the agenda of another meeting. This meeting will be held at the physical location designated on this agenda, but one or more of the Committee Members and/or County staff may attend and participate by remote technology system. Members of the public wishing to attend may do so and participate as provided in the agenda at the designated physical location.

**Accessibility:** In compliance with the Americans with Disabilities Act, the Washoe County meeting rooms are accessible and those requiring accommodation for this meeting should notify the Internal Auditor at (775) 328-2064, 24 hours prior to the meeting.

**Public Transportation:** Public transportation is available to this meeting site: RTC Routes 2, 5 and 15 serve this location. For eligible RTC ACCESS reservations call (775) 348-5438.

**Time Limits and Public Comment:** Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individually numbered items designated as "for possible action" on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the meeting. Persons may not allocate unused time to other speakers. Public comment can be submitted via email to [washoe311@washoecounty.gov](mailto:washoe311@washoecounty.gov). The County will make reasonable efforts to include all comments received for public comment by email in the record. Please try to provide comments by 4:00 p.m. on Wednesday, February 7, 2024.

Supporting documentation for the items on the agenda provided to Audit Committee members is available to members of the public at the County Manager's Office (1001 E. 9th Street, Bldg. A, 2nd Floor, Reno, Nevada), Katelyn Kleidosty, Internal Audit Manager (775) 830-2550.

Pursuant to NRS 241.020, the Agenda for the Washoe County Audit Committee has been electronically posted at [https://www.washoecounty.gov/mgrsoff/board\\_committees/internal\\_audit/index.php](https://www.washoecounty.gov/mgrsoff/board_committees/internal_audit/index.php) and <https://notice.nv.gov>.

**Forum Restrictions and Orderly Conduct of Business:** The Board of County Commissioners carries out the business of Washoe County and its residents during its meetings. The presiding officer may order a person be removed if the person's conduct or statements disrupt the order or safety of the meeting. Warnings about disruptive conduct or comments may or may not be given prior to removal.

**3:00 p.m.**

1. Roll Call
2. Public Comment (*comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda*)
3. Presentation of the FY23 Comprehensive Annual Financial Report and audit results for the year ending June 30, 2023 – Representatives from Eide Bailly LLP
4. Approval of minutes for November 13, 2023, meeting (for possible action)
5. Discussion on meeting format. Committee may decide to make meetings in-person, hybrid, or full remote. (for possible action)
6. Audit Update Discussion – Katelyn Kleidosty, Internal Audit Manager (for discussion only)
  - a. Completed:
    - Cash Control Audit – Treasurer’s Office, Clerk’s Office
  - b. In Progress:
    - Washoe County Sheriff’s Office – Fees and Bail Procedures
      - Discussion of what fees are included in the WCSO fees audit, the timetable for the fees audit, and whether interlocal agreements are addressed in the fees audit (for discussion only)
    - Cash Control Audit – Library
    - Assisting the Assessor’s Office with an audit program
  - c. Follow-Up:
    - Fraud Tip – Altered Timecard for an Intermittent/RETA Employee
  - d. Other:
    - The Institute of Internal Auditors (IIA) released new [Global Internal Audit Standards](#), effective January 2025, include updated guidance on strengthening governance frameworks, helping public sector auditors, and assisting with crucial topics.
7. Fraud Hotline – Katelyn Kleidosty, Internal Audit Manager (for discussion only)
  - a. Two (2) fraud hotline tips were received
8. Calendaring of future Audit Committee meetings – Tentative as dates/times are subject to change
  - a. Thursday, March 21, 2024 @ 3:00 PM
  - b. Thursday, June 27, 2024 @ 3:00 PM; rescheduled to Thursday, June 13, 2024 @ 3:00 PM
9. Audit Committee Member Comments – limited to announcements or issues proposed for future agendas and/or workshops
10. Public Comment (*comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda*).

**Adjournment.**