#### Audit Committee Meeting Washoe County, Nevada November 13, 2023, at 10:00 AM

Voting Members:	Barbara Kinnison, Charlene Hart, Kevin Stroupe, John Briscoe
Non-Voting Members:	County Manager Eric Brown
Absent:	Commissioner Herman, Commissioner Hill
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 10:03 AM by Ms. Kleidosty, the internal audit manager. The roll call was conducted, and Commissioners Herman and Commissioner Hill were absent. Those listed above were present at the meeting. A quorum was established.

#### Agenda Item 2: Public Comment

Mr. Cliff Low provided a document to be distributed to the Audit Committee and was placed on the record. He began by addressing the Committee with questions related to interlocal agreements, focusing on the Washoe County Sheriff's Office forensic agreement with the City of Reno. He sought clarity on whether such agreements are included in ongoing audits and, if so, requested specifics, particularly regarding sheriff's fees. Mr. Low also questioned whether audits of interlocal agreements considered both direct costs, such as direct material and labor, and indirect costs, like facility and administrative expenses. He concluded by inquiring about the timetable for these audits and expressed that he hoped that these questions will be addressed later.

Ms. Janet Butcher opened by clarifying a comment made in a previous meeting, June 9, 2023, about volunteers. She specified that her remark was a reflection of County Manager Eric Brown's perspective, not her own. She shifted to the library audit, Ms. Butcher voiced concerns about its perceived lack of thoroughness, describing it as seemingly "rubber-stamped." She emphasized the need for improved controls within the library system and expressed worry about explicit content accessible to children. Ms. Butcher requested more detailed information on the costs associated with library events and the nature of certain books available in the library.

Mr. Bruce Parks expressed amusement at the packet containing information about the library audit. He criticized it as more of a status report than a comprehensive audit. He noted the absence of substantive numbers in the report, stating that information on library attendance can be easily obtained from the library's website. Mr. Parks calls on the committee to provide more detailed insights, especially regarding the costs of library events, promotional expenses, and the actual costs per individual. He insisted that the public deserved more comprehensive information and expressed disappointment in the current state of the audit report.

Ms. Sandee Tibbett began by agreeing with previous speakers, echoing criticisms of the library audit's quality. She expressed regret at not being able to prepare adequately for the meeting due to a lack of a packet. Ms. Tibbett voiced concerns about explicit content in the library accessible to children and expressed disappointment at the perceived inadequacy of the audit. While she acknowledged the inclusion of the audit on the agenda, she emphasized the need for further details. Ms. Tibbett called for a more thorough investigation into both the library audit and the expenditures at the CARES campus.

Ms. Reva Crump provided documents to be distributed to the Audit Committee and were placed on the record. She raised procedural concerns about the meeting's scheduling without a chair and questioned the unavailability of a Zoom link, despite prior instances where it was utilized. She expressed dissatisfaction with the American Library Association. She suggested that the committee explore alternative affiliations due to the association's perceived alignment with Marxism. Ms. Crump also echoed dissatisfaction with the library audit and emphasized that it did not fulfill its intended purpose, as stated in a previous meeting, June 22, 2023. She criticized the content of certain library books, offering to submit specific examples, and urged the committee to reconsider its affiliations and prioritize the concerns raised by the public.

#### Agenda Item 3: Elect a chair and vice-chair of the Audit Committee

Member Stroupe made a motion to nominate Member Kinnison as the chairperson. Member Briscoe seconded the motion, which carried unanimously. Public comment was called prior to the motion being voted on, as follows.

Mr. Bruce Parks expressed appreciation to the committee for following County ordinance 15.545 in electing officers. He emphasized the importance of civilians providing oversight on government entities and expressed disappointment with the District Attorney's office for allowing certain conditions to persist since 2019. Mr. Parks suggested that a special meeting should have been called by the County Manager specifically for electing officers, as per County ordinance, and once accomplished, the meeting should have been adjourned. He urged the committee to do better and questioned why the District Attorney's office was not advising the committee on this matter.

Ms. Reva Crump addressed the committee and emphasized the chair's responsibility in setting the agenda and calling meetings. She recommended Barbara Kinnison for the chair position. Ms. Crump commended her for listening to the public and interacting without fear. She acknowledged that the role of chair and vice chair would be more challenging now, given increased public scrutiny. She emphasized the need for thoroughness in these positions and thanked the committee for listening.

No other individuals were signed in to speak at that point in the meeting.

Member Stroupe motioned for Member Briscoe to be the vice-chair of the Audit Committee. Ms. Hart seconded the motion. There was no response to the call for additional public comment on the motion. The motion passed with Member Stroupe, Member Briscoe, and Member Hart voting in favor and Chair Kinnison voting against the motion. Her explanation was that she felt Member Hart was a better fit for vice-chair of the Audit Committee due to the other members newness to the Committee.

#### Agenda Item 4: Approval of Minutes for June 9, 2023 Meeting

During the discussion of the approval of minutes by the Audit Committee, the Committee addressed the process for voting and abstention. Clarification was sought from the Deputy District Attorney Ross regarding the opportunity for new members to review the minutes and the subsequent voting process. It was clarified that abstention was only permissible in cases of conflict of interest. No further discussion was had.

Member Hart made a motion to approve the minutes for the June 9, 2023 meeting. Member Stroupe seconded the motion, which passed unanimously.

#### Agenda Item 5: Approval of Minutes for June 22, 2023 Meeting

Chair Kinnison called for public comment on agenda item #5.

Mr. Bruce Parks raised concerns about the approval of the June 20, 2023, minutes. He highlighted what he perceived as errors in the voting process and emphasized that there were more votes than actual Committee members. Mr. Parks questioned the involvement of an alternate County Commissioner in the voting process. He urged the Committee to adhere strictly to open meeting laws and County ordinances to avoid ethical complaints.

Ms. Reva Crump raised concerns about misrepresentation in the minutes of the June 20, 2023, meeting, specifically regarding the attendance of members and whether they were present electronically or in person. She suggested correcting this misrepresentation for accuracy.

No further public comment was made for agenda item #5.

Member Stroupe made a motion to approve the minutes for the June 22, 2023 meeting. Member Hart seconded the motion, which carried unanimously.

#### Agenda Item 6: Approval of Minutes for August 1, 2023 Meeting

There was no response to the call for public comment.

Member Hart made a motion to approve the minutes of the August 1, 2023 meeting. Member Stroupe seconded the motion, which carried unanimously.

#### Agenda Item 7: Audit Discussion Update

Internal Audit Manager Katelyn Kleidosty conducted a PowerPoint presentation, a copy of which was placed on the record. She reviewed slides pertaining to the Washoe County Clerk's Office Board Records and Minutes Division with the following titles: Background, Objective & Scope, Audit Highlights. Ms. Kleidosty provided background information on the Washoe County Clerk, Jan Galassini, and highlighted that the audit would specifically focus on the Board Records and Minutes Division. This division offered various services to the public, including issuing marriage licenses, performing civil marriages, notary bond filing, recordkeeping, minute-taking, passport application processing, and more. The audit aimed to provide assurance that all risks and areas of improvement were identified, internal controls were effective and efficient, and recommendations were made to enhance the control environment. The scope of the audit covered the Board Records and Minutes Division, focusing on minutetaking processes, record-keeping, internal controls, and compliance with applicable regulations. Ms. Kleidosty presented key findings, including a staff shortage, lack of formal training and succession planning programs, non-compliance with NRS 241.035, delays in moving records to permanent status, and deputy clerks experiencing mental fatigue. Recommendations included formalizing training and succession planning, requesting an additional deputy clerk, implementing a training series to address mental fatigue, using transcription technology, creating checklists for error prevention, directing requesters to Washoe 311 for record requests, and updating written policies and procedures for permanent records. She continued the presentation reviewing slides with the following titles: Audit Procedures - Minute Taking Testing, Audit Procedures – Recordkeeping Testing, Audit Procedures – Research and Records Testing, and Audit Procedures - Marriage Commissioner Testing. She pointed out that detailed information on audit procedures for minute-taking, record-keeping, and research and records testing was provided in the audit report. The presentation included visual representations of meeting statistics, such as the number of meetings, length of meetings, and hours spent on meetings.

Vice Chair Briscoe questioned if the days listed on the testing as "Days to Complete Minutes" were full days to complete the minutes. Ms. Kleidosty clarified that the "Days to Complete Minutes" in the audit report is days from start to finish, including typing the minutes, reviewing, and editing.

Ms. Kleidosty continued the presentation Washoe County Library Expenditures – Events and Title Procurement Process Audit, reviewed slides titled: Background and Objectives & Scope for both audits. For the title procurement audit, Ms. Kleidosty reviewed slides with the following titles: Title Procurement Audit Highlights and Audit Procedures – Title Procurement Testing. She highlighted that nineteen (19) instances were noted where the stamped date on invoices differed from the processed date in the system or were later than the closed date or not stamped at all. The recommendation included ensuring items are stamped and processed correctly and consulting the American Library Association (ALA) for best practices. Ms. Kleidosty discussed the title procurement process, including how physical and digital materials are acquired through various vendors, the collection development policy and management policy criteria, and the reconsideration process for patron requests.

Vice Chair Briscoe questioned the impact of the internet on the physical attendance of library patrons. Ms. Kleidosty responded that she would provide that information at a later time.

Chair Kinnison wanted to mention that the Audit Committee does not oversee the purchase of the books, nor do we audit the actual books that is under the purview of the Library Board and not the purview of the Audit Committee, nor the Internal Audit Division. The Internal Audit Division does not audit the types of books purchased nor the placement of the books.

Ms. Kleidosty followed up by clarifying that the Internal Audit Division does not in fact have a say in what books are purchased by the library. She reiterated that the library utilized the Collection Development and Management Policy and the criteria listed within the policy to determine what books are to be purchased.

Chair Kinnison questioned if there was a complaint about a book that should be addressed not to the Audit Committee but to the Library Broad.

Ms. Kleidosty clarified that the process for filing a complaint started with the a conversation with the Collection Development Manager, and there is a formal form that is contained in the Collection Development and Management Policy, which can be submitted to the Library Director and the Collection Development Manager. She noted there was an internal process that the form would flow through and if in the end the patron wanted to appeal it, it would be appealed to the Library Board.

The discussion then shifted to library expenditures for events. Ms. Kleidosty reviewed the following slides: Library Expenditures – Events Audit Highlights and Audit Procedures – Library Expenditures Events Testing.

Ms. Kleidosty recommended creating a centralized team to coordinate and conduct events, compiling all event programming information into one comprehensive spreadsheet, formalizing a subgroup to evaluate event proposals, consulting the ALA for best practices, and adhering to record retention policies. She elaborated that the library sponsored or hosted over 3,500 events in fiscal year 2023, covering a wide range of activities. Ms. Kleidosty explained the event planning process, collaboration among different library teams, and the ability for residents to request events or collaborations. In terms of testing, Ms. Kleidosty noted that the Internal Audit Division assessed the library's risk associated to events at a low level due to minimal cash movement. Out of the 57 events tested, four were paid, but there were no exceptions noted, and all GL accounts were in compliance with County policy. The discussion touched on specific details of the library's budget for book procurement, the library board's involvement in decision-making, and the allocation of funds for events, including the role of the Friends of Washoe County Library in providing funds for advertisements. The presentation concluded with Ms. Kleidosty asking if there were any further questions.

Member Hart inquired about the small budget associated for the events budget, she questioned whether salaries were included. Ms. Kleidosty clarified that it did not include salaries that the budget was just for paying for persons to present at the library.

No other questions from the members of the Audit Committee.

Ms. Kleidosty continued the presentation and reviewed the slide Audit Update Discussion. She noted the in progress were sheriff's fees audit, bail procedures audit, assisting the Assessor's with creating an audit program, and the cash control audits for the Clerk's Office and the Library, but was hoping to add the Sheriff's Office and possible the Northern Nevada Public Health department. Ms. Kleidosty noted that there was no follow-up noted nor any other items for discussion.

There was no public comment or action taken on this item.

#### Agenda Item 8: Fraud Hotline

Ms. Kleidosty explained that there were six tips reported on the fraud hotline, covering issues such as a civil dispute, telephone scams, and a complaint against a food establishment. A specific report highlighted an internal employee timecard fraud, although no concrete evidence of fraud was found, leading to recommendations for process improvement.

There was no public comment or action taken on this item.

#### Agenda Item 9: Calendaring of Future Audit Committee Meetings

Chair Kinnison listed the future audit committee meetings were tentatively scheduled for January 11, 2024, March 21, 2024, and June 27, 2024, all at 3:00 p.m.

There was no public comment or action taken on this item.

### Agenda Item 10: Audi Committee Member Comments

During the member comments section, no remarks or announcements were made.

There was no public comment or action taken on this item.

#### Agenda Item 11: Public Comment

Mr. Cliff Low expressed gratitude for the Committee's dedication and acknowledged the challenges of addressing public concerns. As a retired CPA, he commended the committee members for their commitment to public service.

Ms. Janet Butcher raised several questions during public comments. She inquired about the number of active library cardholders out of the reported 252,000, the status of checked-out books, and the appropriateness of books available through kiosks, particularly for young readers. Additionally, she questioned the cost of special events, especially during library closures, and suggested reconsidering the association with the American Library Association due to ideological concerns.

## Adjournment

The meeting adjourned at 11:08 AM.

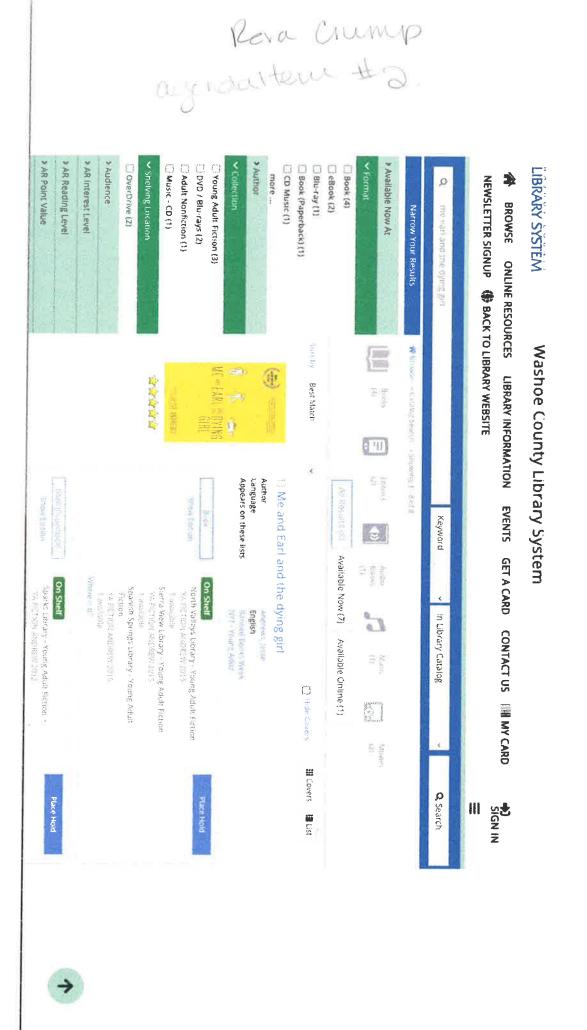
## QUESTIONS FOR WASHOE COUNTY AUDIT COMMITTEE - AUDIT UPDATE

Are Interlocal Agreements, such as the WCSO Forensic Agreement with Reno, included in "Audits In Progress" (Sheriff Fees?) or planned future audits (specifics please)?

Do any such audits of Interlocal Agreements include only direct costs (such as direct material and labor) or also consider allocation of indirect costs, such as facility and administrative costs?

What is the timetable for any such audits?

agender item#2.



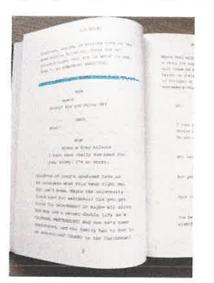


## ME AND EARL AND THE DYING GIRL

Jeese Andrews ISBN 978-1-41970-176-4

Learn the steps to identify offensive books in your local district and take appropriate action to effectively challenge those books and request their removal using the Book Check Toolkit. Download your FREE copy today! **TheKitchenTableActivist.com/BookCheck** 





## **PAGE 32**

GREG'S INEXPLICABLE BONER is in full retreat.



## **PAGE 42**

**Chapter 6 PHONE SEX** 

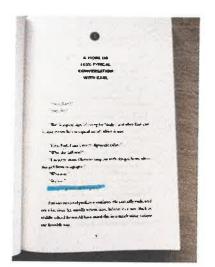




4

## **PAGE 49**

I'm just saying, you do not leave Isreal without getting laid. You could have and eight-inch-thick titanium diaper bolted to your pelvis, and you would still somehow get laid. It should be their official tourism slogan: Isreal. Where Virginity Goes to Die.



## **PAGE 59**

"Are you gonna eat her pussy?"



## **PAGE 69**

My God, what if she wanted to have sex? Would I even be able to get a boner? I was pretty sure it would be impossible for me to get a boner in those circumstances.

**ME AND EARL AND THE DYING GIRL** Jesse Andrews ISBN 978-1-41970-176-4 ©The Kitchen Table Activist | The Parental Rights Council | TakeBackTheClassroom.com





## **PAGE 73**

"Yeah, Earl, I'm going to eat her pussy."

"Heh."

"Yeah."

"Do you even know how to eat pussy?"

"Uh, not really."

"Papa Gaines never sat you down, said, Son, one day you're going to have to eat the pussy."

"No. But he did teach me how to eat a butthole."

...."God bless that man."

"Yup."

"I would teach you some pussy-eating technique, but it's a little complicated."

..."Son, I don't have time for that. I got like twenty pussies over here that I need to eat."

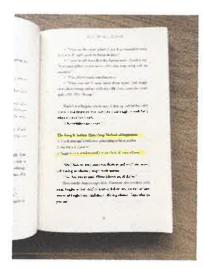
"Is that right."

"I'm on pussy deadline."

"You've got twenty vaginas, all lined up in a row."

"Aw, what the hell. What the hell. No one's talkin bout vaginas. Greg, what the hell is wrong with you. Man, that's nasty."

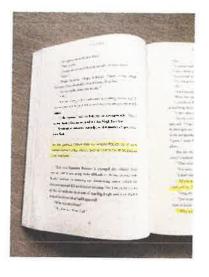
..."I'm talkin bout pussy. I got a little honey mustard over here, a little Heinz 57, and a whole lotta pussy."



## **PAGE 73**

3. Suggest that you habitually masturbate all over pillows.







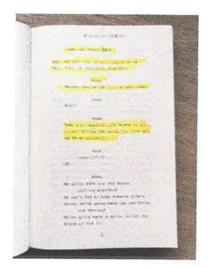
## **PAGE 74**

yo pa gaines drove me to whole foods so if you need some funky Vlasic pickle relish for that pussy just hollerrr

## **PAGE 75**

"All you need to know is that it's about the combination of food and sex. Like, oral sex."

..."Why is Earl combining food and oral sex?"



## **PAGE 111**

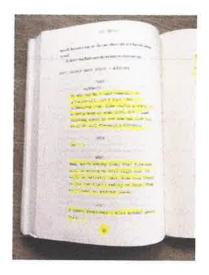
Yeah, uh, fuck. shit.

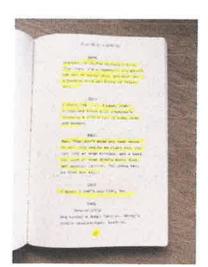
Earl

Werner Herzog can lick my ass-cheek.

....Earl

Man, fuck Aguirre, the Wrath of God. Werner Herzog can stick his face all up in my butthole.









## **PAGE 206**

So you can be a heterosexual, or a homosexual, and I feel like I understand that, like you're a woman in a man's body or some shit, but I been thinking about it and how the fuck can somebody call theyself a bisexual.

...Man, ain't nobody like, that fine-ass girl is making me hard right now. Oh wait, my mistake, that dude over there is the one that's making me hard. That don't make no goddamn sense.

## **PAGE 207**

...Goddamn. If you're seriously like, "For real, I'm bisexual, any person can get me hard," man, you must get a hard-on from all kinds of freaky shit.

Greg

I think, uh...I mean, some scientists think that everyone's actually a little bit of both. Home and hetero.

Earl

Naw. That don't make any damn sense at all. You tellin me right now, you can look at some titties, get a hard-on, look at some dude's funky dick, get another hard-on. You gonna tell me that for real.

...Dog taking a dump: hard-on. Wendy's double cheeseburger: hard-on. Computer virus that destroy all your shit: hard-on.

## **PAGE 208**

...Big-ass hard-on for that shit.

...You wanna get with that girl, with the big-ass titties?

...You walk up to her, say, Girl, you might not a known this about me, but I'm a trisexual.





## **PAGE 209**

...Girl's like, what the fuck?

...You like, Yeah, trisexual.

...Then you drop the bomb, you're like: trisexual, girl. Cuz I'ma try to have sex with you.

....Try-sexual.

# Top librarian calls 'Marxist lesbian' tweet backlash 'regrettable'

GOP lawmakers in several states have called for defunding the American Library Association because of Emily Drabinski's identity and political beliefs. Emily Drabinski became president of the American Library Association this summer after book banning efforts had reached record

levels.Alisha Jucevic for NBC News Aug. 7, 2023, 3:00 AM PDT By <u>Tyler Kingkade</u>

LOS ANGELES — Emily Drabinski took over as president of the American Library Association in July with plans to tackle the pressing issues facing her profession, such as shoring up funding and fighting a record number of <u>book ban attempts</u> nationwide. She said she wants to make sure that the LBGTQ community and Black people see themselves reflected in the books on their library shelves. And she's planning to prepare libraries for the consequences of climate change, pointing to the severe flooding this summer in the Northeast.

But some Republicans have focused on a single tweet Drabinski sent over a year ago to incite an effort to defund and abandon the ALA, the oldest and largest nonprofit trade organization for libraries. Conservative Republican lawmakers in <u>Arizona</u>, <u>Idaho</u>, <u>Illinois</u>, <u>Georgia</u>, <u>Louisiana</u>, <u>South Carolina</u> and <u>Wyoming</u> have pushed their states' libraries to withdraw from the ALA, citing a since-deleted tweet Drabinski wrote after her election in April 2022. "I just cannot believe that a Marxist lesbian who believes that collective power is possible to build and can be wielded for a better world is the president-elect of @ALALibrary," Drabinski wrote. "I am so excited for what we will do together. Solidarity! And my mom is SO PROUD. I love you mom."Montana <u>became the first state last month</u> to cut ties, eschewing "association with an organization led by a Marxist." Republicans in several states have called for libraries to cut ties with the ALA, citing a tweet in which Drabinski called herself a "Marxist lesbian."Alisha Jucevic for NBC News

Right-wing activists have asserted that librarians following the ALA's lead have been captured by a "woke" ideology, have labeledthe organization "radical" and accused it of pushing a sexual agenda on children. Marxism is a political theory developed by German philosopher Karl Marx in the 19th century that critiques capitalism and analyzes class relations, and influenced many communist regimes. And though it has attracted backlash, Drabinski said she's not going to hide her political opinions.

"I was excited to highlight and celebrate two aspects of my identity that are really important to me, and are often under a lot of scrutiny," Drabinksi said in her first interview since taking office last month.

She said she wanted to show a sense of pride to peers who share those identities with her, some of who voted for her because of it, she said. "I didn't anticipate these kinds of targeted attacks being used as a bludgeon against library workers across the country. I really think that is regrettable, and I wish that wasn't happening right now."

Drabinski, 48, stepped into her year-long term as ALA president at a crucial time for libraries, which have become magnets for protests by right-wing activists and are fighting legislation that aims to restrict the books on their shelves, which frequently centers on objections to titles with LGBTQ-themes.

The ALA documented the highest number of <u>attempted book bans</u> in 2022 since it began tracking such efforts in 2001. People in <u>Pennsylvania, Florida</u> and <u>West Virginia</u> have filed criminal complaints attempting to have librarians arrested and charged with obscenity, though none have succeeded, while several <u>GOP governors signed bills that would</u> make it easier to arrest librarians for letting children check out books they deem "harmful to minors."

Republican Sens. Marco Rubio of Florida, Kevin Cramer of North Dakota and Mike Braun of Indiana demanded <u>last week</u> that federal funds for the ALA be halted, and that the government investigate the organization for allegedly advising librarians to discriminate against a Christian book publisher. Mike Flynn, the retired Army general and former <u>Trump adviser</u> who has become a <u>conspiracy theorist</u> and a local Republican <u>leader</u> in Florida, <u>attacked</u> the ALA recently for being led by "Marxist thugs."

Drabinski, who grew up in Boise, Idaho, and is a librarian at the City University of New York, sees these critiques as "organized pro-censorship efforts" by people who "want to erode support for public institutions that enable access to information for everyone."

The ALA has plans to beef up its support for libraries facing political challenges, including raising funds to hire lawyers and providing crisis communications support. The ALA will launch a "campaign school" to support and encourage "people who believe in intellectual freedom" to run for school and library boards, Tracie Hall, the group's executive director, said at the group's national conference in June. Drabinski said the "organized pro-censorship efforts" come from people who "want to erode support for public institutions that enable access to information for everyone." Alisha Jucevic for NBC News

In January, the ALA will host an intellectual freedom summit in Washington, D.C., which it has done only twice before, <u>during the</u> <u>McCarthy era</u> when people were blacklisted for alleged ties to communist groups. At the time, <u>authors and teachers were singled</u> <u>out</u> and accused of communist subversion, and libraries faced demands that they label books considered "un-American."

The last time that state chapters withdrew from the ALA, according to the organization, was during the Jim Crow era after the national office said it would not host events in segregated states.

But one difference between now and those previous eras of strife for the ALA is the intense focus on Drabinski's views and sexual orientation as activists and lawmakers call to ostracize the organization, which is <u>governed</u> by 193 council members and has 62,000 members.

"This isn't about the figurehead of the ALA," said Jonathan Friedman, director of free expression and education programs at PEN America, a First Amendment advocacy organization. "It's much more about sending a chilling message to a larger number of people to put them on notice about what happens to people who stand up for freedom of expression or freedom of identity."

## Book ban battles make an impact

- The American Library Association documented the highest number of attempted book bans in 2022 since it began
  tracking such efforts in 2001.
- In some towns in Idaho and Iowa, <u>librarians said book banning</u> demands became so hostile they had to <u>quit their jobs</u>. One librarian who spoke against book restrictions in Louisiana <u>was labeled a pedophile</u>.
- Several red states have enacted laws making it easier to prosecute librarians if children check out books that are considered "harmful to minors." A federal judge recently blocked one such law in Arkansas.

When trustees of the Montana State Library Commission debated leaving the ALA at their meeting last month, board member Tom Burnett said that their oath of office forbade them from being associated with a group led by a Marxist. Moms for Liberty chapters outside Montana had called on its members to urge the commission to leave the ALA, hoping to set a precedent for other states to withdraw as well over the organization's "Marxist lesbian" president. "It's a really alarming precedent that they're proposing here," Friedman said, "which would be some kind of litmus test for the politics of all organizations that receive state funding, the likes of which haven't really been adopted before in the United States."

Wyoming Rep. John Bear, a Republican and chair of the state's Freedom Caucus, said he's pushing his state to leave the ALA because he believes the association is full of Marxists who promote books that "create a sexualized child at an earlier age" and are "turning libraries into activist training grounds."Drabinski, 48, is one month into a yearlong term as president of the American Library Association. Alisha Jucevic for NBC News"The ALA has allowed this political point of view to infiltrate every aspect of their training," Bear said in an interview. "And their trainings are just completely full of things like, how to deal with parents who don't appreciate the type of materials that are available to children in the library, how to deal with your state legislature or your local government."

Bear's sentiment has been echoed by his colleague, state Rep. Pepper Ottman, who claimed in a July 12 webinar that the ALA's recommended reading lists were provided "to open children up to pornography" and to groom them for sex trafficking. And his wife, Sage Bear, is on a library board in Campbell County that recently fired its library director because she would not remove books that included LGBTQ or sex education themes. Drabinski said that she doesn't want the ALA to "get stuck talking exclusively on the terms that they have set for us rather than the terms that I think the rest of us operate on every day.

"My own personal political viewpoint is a target right now, but my personal agenda doesn't drive the association," she said. "It's the agenda of all of us together."

# Washoe County, NV

Activity was posted on a service request that you filed.

#### **Activity Comments**

Dear Reva,

Thank you for contacting Washoe311. I appreciate your patience while I checked on your concern. I was able to confirm this meeting will not be hosted by zoom and only available as an in-person meeting to the public. This info is detailed in the Note section of the agenda for this meeting.

Please contact us if you have any further questions.

Respectfully, Washoe311 Communications Division | Office of the County Manager washoe311@washoecounty.gov | Office: 3-1-1 | 775.328.2003 | Fax: 775.328.2491 1001 E. Ninth St., Bldg A, Reno, NV 89512

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Service Request Details	
ID	147745
Date/Time	11/13/2023 8:44 AM
Туре	Audit Committee
Address	Reno
Comments	caller looking for the washoe audit committee zoom link for the meeting today
	advised caller i would reach out and locate that info.

### 15.545 - Establishment of audit committee.

- An audit committee is hereby established. The committee shall consist of at least three voting members and one non-voting advisory member.
   Voting members are appointed by the board of county commissioners.
  - (a) One member will be appointed from the board of county commissioners for a one-year term. An alternate member will also be selected to serve in the absence of the primary appointee.
  - (b) Additional members with appropriate expertise will be appointed from at-large with staggering two-year terms (for the first appointment, one member will serve for one-year and the other members will serve for two-years. Each subsequent appointment thereafter will be for two years).
  - (c) The county manager, or designee, will serve as a non-voting advisory member. The internal auditor will provide staff assistance to the audit committee.

2. The audit committee shall elect one member of the audit committee to be the chairperson and one member to be the vice-chairperson. It will be the responsibility of the chairperson to schedule all meetings of the committee and to provide the committee members with a written agenda for each meeting.

- 3. At least one voting member of the audit committee shall be a financial expert with understanding and experience in generally accepted accounting principles, financial statements, internal accounting controls, auditing of financial statements, and audit committee functions. Atlarge audit committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the county and shall not be an affiliated person with the county or any subsidiary thereof.
- 4. The county manager will be responsible for ensuring that the audit committee receives appropriate and necessary briefings and training relative to internal controls, preparation of financial reports, internal audit processes, governmental regulations, and other pertinent information relative to this appointment.
- 5. The audit committee shall adopt a code of ethics that promotes honest and ethical conduct; full, fair, accurate, timely, and understandable disclosure in periodic reports; and compliance with applicable governmental rules and regulations.
- 6. The audit committee shall adopt a charter, subject to the board of county commissioner's approval, establishing the purpose, scope, organization, and responsibilities of the committee. As a minimum, the audit committee shall provide oversight for financial reporting, internal controls, and the work of the internal auditor and external auditors. The charter shall be reviewed annually and all updates shall be brought before the board of county commissioners for approval.

7. The audit committee shall meet at least four times a year or more frequently as circumstances require.

(Ord. NO. 1222, § 2; Ord. No. 1283, eff. 1-20-06)

5