



WASHOE COUNTY

Integrity Communication Service

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STAFF REPORT

BBOARD MEETING DATE: *July 16, 2024*

DATE: Tuesday, June 18, 2024

TO: Board of County Commissioners

FROM: Abbe Yacoben, Chief Financial Officer
AYacoben@washoecounty.gov

THROUGH: Eric Brown, County Manager

SUBJECT: Request for Board of County Commissioner approval for changes made to the Washoe County Audit Committee's charter pursuant to Washoe County Code 15.545(6). Changes made to match updates to Washoe County Code. Changes include: removing the term limit for the Board of County Commissioner representative for the Audit Committee; explaining the role of the alternate member from the Board of County Commissioners; updating requirements for public members to serve; adding a provision that current Washoe County employees may not serve as public members; adding role of a vice chair; changing reviews of charter and Washoe County Code to biannual instead of periodic; adding the Chief Financial Officer as a participant; and adding professional standard that the Audit Committee complies with. Finance. (All Commission Districts.) **FOR POSSIBLE ACTION.**

SUMMARY

Washoe County Code (WCC) 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.

Washoe County Strategic Objective supported by this item: Government efficiency and financial stability.

PREVIOUS ACTION

May 14, 2024. The Board conducted a first reading for changes to Washoe County Code Chapter 15 related to audits and the Audit Committee.

BACKGROUND

AGENDA ITEM # _____

Pursuant to WCC 15.545(6), the Board must approve any changes to the Washoe County Audit Committee's charter. The Audit Committee Charter has not been updated since 2018. On May 14, 2024, the Board conducted a first reading to changes to WCC Chapter 15 regarding audits and the audit committee. The proposed changes to the Audit Committee Charter are:

- 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 the expiration date for a term is June 30th of the second year of appointment.
- Adding that public members must have a bachelor's degree in accounting, finance, or closely related field and at least four years of applicable training or 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.
- 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.
- Adding Chief Financial Officer as an employee who meets with the Audit Committee and independent auditors.
- 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.

FISCAL IMPACT

There is no fiscal impact from this action.

RECOMMENDATION

It is recommended that the Board of County Commissioners approve the Washoe County Audit Committee's Charter pursuant to WCC 15.545(6).

POSSIBLE MOTION

If approved the possible motion would be:

"Move to approve the Washoe County Audit Committee's Charter pursuant to WCC 15.545(6)."

Attachments:

- A. Working Copy of Charter
- B. Clean Copy of Charter