



WASHOE COUNTY

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STAFF REPORT

BBOARD MEETING DATE: July 14, 2026

DATE: Thursday, July 09, 2026

TO: Board of County Commissioners

FROM: Katelyn Kleidosty, Internal Audit Manager
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THROUGH: Abbe Yacoben, Chief Finance Officer

SUBJECT: Request for Board of County Commissioners approval of revisions to the Washoe County Audit Committee Charter pursuant to Washoe County Code 15.545(6). The revisions clarify the role and authority of the Audit Committee, align the Charter with Washoe County Code Chapter 15, update governance provisions, clarify responsibilities of the Audit Committee, Internal Audit Division, and management, improve organization and readability, and incorporate audit committee governance best practices. Finance. (All Commission Districts.) FOR POSSIBLE ACTION.

SUMMARY

Washoe County Code (WCC) 15.545(6) requires the Board of County Commissioners to approve the Audit Committee Charter and any revisions thereto. Additionally, both the Charter and County Code require the Charter to be reviewed biennially.

The proposed Charter revisions are intended to improve clarity, ensure consistency with Washoe County Code Chapter 15, and strengthen governance practices through clearer delineation of responsibilities and authority. The revisions do not expand the authority of the Audit Committee beyond that established in County Code but instead clarify existing roles, responsibilities, and oversight functions.

The revised Charter modernizes the document's format, improves readability, and provides a more structured framework for Audit Committee operations while maintaining the Committee's advisory role to the Board of County Commissioners.

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.

AGENDA ITEM # _____

July 16, 2024. The Board of County Commissioners approved revisions to the Washoe County Audit Committee Charter pursuant to Washoe County Code 15.545(6).

BACKGROUND

The Washoe County Audit Committee serves in an advisory capacity to the Board of County Commissioners and provides oversight related to financial reporting, internal controls, internal audit activities, and independent external audit functions.

Pursuant to Washoe County Code Chapter 15 and the Audit Committee Charter, the Charter is required to be reviewed biennially. As part of that review, the Audit Committee evaluated the current Charter and identified opportunities to improve clarity, governance alignment, readability, and consistency with County Code.

The proposed revisions include:

- Clarifying that the Board of County Commissioners retains governing authority and that the Audit Committee serves in an advisory and oversight capacity.
- More clearly defining the respective roles and responsibilities of the Audit Committee, Internal Audit Division, and County management.
- Clarifying the authority and responsibilities of the Audit Committee related to financial reporting oversight, internal controls, internal audit activities, external audit oversight, fraud risk oversight, and audit coordination.
- Improving organization and readability through the use of section headings, standardized formatting, and concise governance language.
- Removing redundant, outdated, and inconsistent provisions contained within the prior Charter.
- Updating terminology and structure to align with current audit governance practices and County organizational structure.

The Audit Committee reviewed the proposed revisions and recommended approval of the revised Charter.

FISCAL IMPACT

There is no fiscal impact from this action.

RECOMMENDATION

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

POSSIBLE MOTION

If approved, the possible motion would be:

Move to approve the revised Washoe County Audit Committee Charter pursuant to Washoe County Code 15.545(6).

Attachments:

- A. Memo – Summary of Changes. Audit Committee Charter
- B. Audit Committee Charter – Revised May 2024 - REDLINE
- C. Washoe County Audit Committee Charter Revised 2026 – Clean Copy