



**AUDIT REVIEW COMMITTEE AGENDA  
REGULAR MEETING**

**LARGE CONFERENCE ROOM, 401 CALIFORNIA  
AVENUE, BOULDER CITY NV 89005**

**SEPTEMBER 12, 2018 - 3:00 PM**

**ITEMS LISTED ON THE AGENDA MAY BE TAKEN OUT OF ORDER; TWO OR MORE AGENDA ITEMS FOR CONSIDERATION MAY BE COMBINED; AND ANY ITEM ON THE AGENDA MAY BE REMOVED OR RELATED DISCUSSION MAY BE DELAYED AT ANY TIME.**

**CALL TO ORDER**

**PUBLIC COMMENT**

**PUBLIC COMMENT DURING THIS PORTION OF THE AGENDA MUST BE LIMITED TO MATTERS ON THE AGENDA FOR ACTION. EACH PERSON HAS UP TO FIVE MINUTES TO SPEAK ON A SPECIFIC AGENDA ITEM.**

**AGENDA**

For possible action:

1. For possible action: Approval of the minutes of the April 3, 2018 Audit Review Committee meeting
2. Introduction of HintonBurdick Boulder City Audit team and overview of 2017-18 audit process
3. Public Comment

*Each person has up to five minutes to speak at the discretion of the Mayor/Chair. Comments made during the Public Comment period of the agenda may be on any subject. All remarks shall be addressed to the City Council/Board as a whole, not to any individual member of the Council/Board, of the audience, or of the City staff. There shall be no personal attacks against the Chair, members of the Audit Review Committee, the City staff, or any other individual. No person, other than members of the Audit Review Committee and the person who has the floor, shall be permitted to enter into any discussion, either directly or through a member of the Audit Review Committee without the permission of the Chair or Presiding Officer. No action may be taken on a matter raised under this item of the agenda until the matter itself has been specifically included on an agenda as an item upon which action will be taken.*

Supporting material is on file and available for public inspection at the City Clerk's Office, 401 California Avenue, Boulder City, Nevada 89005 and the Boulder City website at

www.bcnv.org, as per NRS 241. To request supporting material, please contact the City Clerk Lorene Krumm at (702) 293-9208 or [lkrumm@bcnv.org](mailto:lkrumm@bcnv.org).

Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the City Clerk by telephoning (702) 293-9208 at least seventy-two hours in advance of the meeting.

This notice and agenda has been posted on or before 9 a.m. on the third working day before the meeting at the following locations:

Boulder City Hall, 401 California Avenue  
United States Post Office, 1101 Colorado Street  
Boulder City Senior Center, 813 Arizona Street  
Boulder City Parks & Recreation, 900 Arizona Street  
[www.bcnv.org](http://www.bcnv.org)  
<https://notice.nv.gov/>

## Approval of minutes

### SUBJECT:

For possible action: Approval of the minutes of the April 3, 2018 Audit Review Committee meeting

### ADDITIONAL INFORMATION:

#### ATTACHMENTS:

Description	Type
📎 April 3 DRAFT min	Cover Memo



**AUDIT REVIEW COMMITTEE MEETING  
MINUTES**

**LARGE CONFERENCE ROOM, 401 CALIFORNIA AVENUE  
BOULDER CITY, NEVADA 89005**

**Tuesday, April 3, 2018**

(Agenda previously posted in accordance with NRS 241.020.3(a))

**CALL TO ORDER**

The meeting of the Boulder City Audit Review Committee, County of Clark, State of Nevada, was called to order at 1:00 p.m., Tuesday, April 3, 2018, in the Large Conference Room by Member Shuman in due compliance with law, with the following members present, namely:

Present:           Member Shuman  
                      Member McManus  
                      Member Wright

Absent:            Member Harhay

Also present:     Al Noyola, City Manager  
                      Diane Pelletier, Finance Director  
                      Doug Honey, Chief Accountant  
                      Lorene Krumm, City Clerk  
                      Bryce Boldt, Administrative Officer

**PUBLIC COMMENT**

Member Shuman opened the Public Comment period for matters pertaining to items on the agenda.

No further comments were offered and the Public Comment period was closed.

1. For possible action: Approval of the minutes of the November 30, 2017 Audit Review Committee meeting

Member McManus moved to approve the November 30, 2017 minutes; seconded by Member Shuman; unanimously approved.

**DRAFT**

2. For possible action: Discussion and recommendation to the City Council regarding the selection of auditor for five years beginning with audit of Boulder City for Fiscal Year ending June 30, 2018

A staff report had been submitted by Finance Director Diane Pelletier and included in the April 3, 2018, Audit Review Committee Agenda Packet.

Finance Director Pelletier reviewed the process for the selection of an audit firm. She said a Request for Proposals (RFP) was issued on February 1, 2018 and the City had received five responses. She said she and Chief Accountant Doug Honey had individually ranked the responses and they had chosen the same top two firms. She stated they had called references and had received excellent feedback regarding the firm of HintonBurdick CPA's & Advisors. She said the firm had provided services to Mesquite and Fernley, communities of similar size to Boulder City. She said both entities spoke highly of the firm. She said she had called HintonBurdick and had spoken for approximately 45 minutes regarding the audit process. She said she wanted to ensure the City would be a top priority. She noted the price of services was in the middle; it was not the most expensive and it was not the least expensive.

In response to Member McManus, Finance Director Pelletier confirmed the proposed contract would be for a five-year period with two potential option years. She said throughout her career she has taken great care in evaluating audit firms.

Member McManus stated he had the opportunity to look over the responses to the RFP. He said the recommended firm offered training opportunities and were willing to work closely with staff on compliance issues.

In response to a question by Chairman Shuman, Finance Director Pelletier stated the firm would meet with the Audit Review Committee prior to the commencement of the audit.

Chairman Shuman stated each year the committee had met with the auditors it had made the request to meet more frequently.

Finance Director Pelletier agreed and stated the firm had a portal where information could be exchanged. She said it would not be necessary for the firm to always be on site.

Chairman Shuman stated the importance of being proactive. He said some audit issues have been small and correctable.

Community member Ross Wright noted the previous audit firm had prepared the City's financial statements and essentially auditing their own work.

**DRAFT**

Finance Director Pelletier stated she was surprised to learn the financial statements had been prepared by the audit firm. She said with the City's staff shortage, it would be almost impossible for staff to prepare the entire report. She said it was common in small communities for auditors to help prepare the reports.

In response to a question by Member McManus, Finance Director Pelletier stated there were no foreseeable problems importing data. She said she advised the firm of the financial software the City used and was assured there would be no problem.

In response to a question by Member McManus, Finance Director Pelletier stated the new firm would review past audits and reach out to the City's former auditor; it was part of its due diligence.

Chairman Shuman thanked the Finance Department for its due diligence.

**MOTION:** Concur with the Finance Department's recommendation to enter into agreement with HintonBurdick CPA's & Advisors.

Moved by Chairman Shuman; seconded by Member McManus; unanimously approved.

3. Public Comment

No comments were offered.

There being no further business to come before the Audit Review Committee, the meeting was adjourned at 1:13 p.m.

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Rich Shuman, Chairman

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Lorene Krumm, City Clerk

MINUTES APPROVED: \_\_\_\_\_

## HintonBurdick BC Audit team intro overview of 2017-18 audit process

### SUBJECT:

Introduction of HintonBurdick Boulder City Audit team and overview of 2017-18 audit process

### ADDITIONAL INFORMATION:

#### ATTACHMENTS:

Description	Type
📎 Item 2 Staff Report	Cover Memo



# Audit Review Committee Meeting September 12, 2018 Item No. 2

BOULDER CITY  
CITY COUNCIL

MAYOR  
RODNEY WOODBURY

COUNCIL MEMBERS:  
WARREN HARHAY  
PEGGY LEAVITT  
KIERNAN MCMANUS  
RICH SHUMAN



MEETING LOCATION:  
CITY COUNCIL CHAMBER  
401 CALIFORNIA AVENUE  
BOULDER CITY, NV 89005

MAILING ADDRESS:  
401 CALIFORNIA AVENUE  
BOULDER CITY, NV 89005

WEBPAGE:  
WWW.BCNV.ORG



CITY MANAGER:  
ALFONSO NOYOLA, ICMA-CM

CITY ATTORNEY:  
STEVEN L. MORRIS, ESQ

CITY CLERK:  
LORENE KRUMM, MMC, CPO

COMMUNITY DEVELOPMENT DIRECTOR:  
MICHAEL MAYS, AICP

PUBLIC WORKS DIRECTOR:  
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POLICE CHIEF:  
TIM SHEA

FIRE CHIEF:  
KEVIN NICHOLSON

FINANCE DIRECTOR:  
DIANE PELLETIER, CPA

PARKS & RECREATION DIRECTOR  
ROGER HALL

## Staff Report

TO: Alfonso Noyola, City Manager

FROM: Diane Pelletier, Finance Director

DATE: August 27, 2018

SUBJECT: Introduction of HintonBurdick BC Audit team and overview of 2017-18 audit process

Business Impact Statement: This action will not have a significant economic impact on business and will not directly restrict the formation, operation, or expansion of a business.

Action Requested: None

### Overview:

- On April 3, 2018, the Audit Review Committee met to review results of solicitation for audit services for fiscal years 2018 through 2022.
- On April 10, 2018, the Council approved a 5 year audit agreement with the firm of HintonBurdick CPA's & Advisors.
- The Audit Review Committee requested to meet with HintonBurdick audit senior staff team to discuss audit process.

Background Information: On April 10, 2018, the City entered a five-year agreement with HintonBurdick CPA's & Advisors for audit services beginning with the FY2018 audit.

Boulder City Strategic Plan Goal: Maintain Financial Stability