

APPLICATION FOR APPOINTIVE POSITION: AUDIT COMMITTEE

Name: _____

LAST

FIRST

MI

Mailing Address: _____

Physical Address: _____

Are you a resident of Douglas County? Yes _____ No _____

Occupation: _____

Work Phone: _____ Home Phone: _____ Email: _____

I. QUALIFICATIONS: _____

II. EXPERIENCE IN COMMUNITY SERVICE: _____

III. AFFILIATION WITH TECHNICAL/PROFESSIONAL SOCIETIES: _____

IV. BACKGROUND AND EDUCATION:

A. NUMBER OF YEARS RESIDENCE IN DOUGLAS COUNTY: _____

B. EDUCATION BACKGROUND AND DEGREES HELD, IF ANY: _____

V. DO YOU ANTICIPATE ANY POTENTIAL CONFLICTS OF INTEREST? YES* _____ NO _____

*Please Explain _____

VIII. ADDITIONAL COMMENTS: _____

The following questions may be asked by the Board of County Commissioners.

- The Audit Committee meets quarterly. Can you meet this time commitment?
- Describe the role of an Audit Committee member.
- Please detail your experience in financial services, public accounting, and/or governmental auditing, and current knowledge of public laws and regulations governing an Audit Committee.
- Have you read the 2017/2018 Grand Jury Report and if so, do you believe the findings and recommendations of the Grand Jury have been adequately met?

SIGNATURE: _____ DATE: _____

A resume or additional information may be attached.
Please return applications to Douglas County Manager, P.O. Box 218, Minden, NV 89423
(775)782-9821 Telephone (775)782-6255 FAX APoole@DouglasCountyNV.us
Please Note: Names of all applicants for appointed positions may be made public.



BOARD OF COMMISSIONERS

1594 Esmeralda Avenue, Minden, Nevada 89423
775-782-9821

COMMISSIONERS:
Barry Penzel, CHAIRMAN
Larry Walsh, VICE-CHAIRMAN
Dave Nelson
John Engels
Wesley Rice

**ACKNOWLEDGEMENT AND RELEASE OF PUBLIC INFORMATION AND
WAIVER OF NOTICE**

The undersigned acknowledges that he or she has been selected as a candidate for a Douglas County advisory board. The undersigned further acknowledges that he or she is hereby advised and accepts that:

(1) Douglas County is a public entity and is subject to the Nevada Public Records Law (NRS Ch. 239) and the Nevada Open Meeting Law (NRS Ch. 241);

(2) Pursuant to Nevada Law, the name of the applicant, cover letter, resume, and any other information you have provided as a part of the application process will be released as part of public meeting agendas and supporting materials. This information is a public record and will be available to the members of the public and the media throughout this process. A candidate may request redactions, in writing to the Douglas County Human Resources, as may be allowed under Nevada law, prior to the release of the information to the Board.

The undersigned hereby waives any and all rights to further notice of the above referenced public posting of information and any notice that may be required by the Nevada Public Records Law or Nevada's Open Meeting Law, and hereby consents to these actions.

Please Initial One:

_____ I authorize the release and do not request redaction of any information.

_____ I authorize the release and request the following be redacted prior to public release:

Date

Printed Name

Signature

Douglas County, Nevada
Audit Committee
Bylaws

Adopted Date: May 7, 2018

Mission and Responsibilities of the Douglas County Audit Committee:

The Douglas County Audit Committee (Audit Committee) plays a key advisory role with respect to the integrity of the County's financial information including the systems of internal controls, the legal and ethical conduct of management and employees, and serves as an invaluable tool for ensuring that those responsible for financial management (management, auditors, and governing boards) meet their respective responsibilities for internal control compliance and financial reporting. Additionally, the Audit Committee facilitates open communications among the Board of County Commissioners, the County management team, the internal auditor, and the independent external auditors.

The Audit Committee has been tasked by the Douglas County Board of County Commissioners to assist in the oversight of the auditing function, for both internal and external audits, resulting in increased integrity and efficiency of the audit processes for the County and the County's system of internal controls and financial reporting. The responsibilities and authority of the Audit Committee is further defined in Douglas County Administrative Policy and Procedure 100.07.

1. Membership

The Audit Committee was established per Douglas County Administrative Policy and Procedure 100.07. The Committee is comprised of five (5) members: one (1) member from the Board of County Commissioners and four (4) members from the public at-large. The duration of the appointments and the process to select and fill vacancies on the committee is defined in the policy referenced above.

2. Officers

The Audit Committee shall select a chairperson at its first meeting who will preside at the meetings. The committee shall then choose a vice-chairperson who shall preside in the absence of the chairperson.

3. Staff Liaison to the Committee

The Chief Financial Officer (CFO) for Douglas County shall serve as the Staff Liaison to the Committee. In the absence of a CFO, the County Manager or his/her designee will serve as the Liaison to the Committee. When deemed necessary, pursuant to Douglas County Administrative Policy and Procedure 100.07, the Committee may request that the

County Manager and other management employees attend an Audit Committee meeting to provide necessary information to the Committee. This individual may be requested to provide the necessary information relative to internal controls, data, and analysis related to the specific objectives of the Audit Committee. Questions, concerns, and requests for information should be submitted to the Staff Liaison to the Committee, or to the County Manager.

4. Internal Auditor

The County Manager or the Board of County Commissioners will appoint an Internal Auditor for Douglas County. The Internal Auditor will develop an internal audit policy and annual risk assessment plan to identify areas of risk and/or exposure facing the County's organization and will review and assess the steps necessary to minimize such risks in the future and improve operating efficiencies. When necessary, independent professional services may be engaged by the County Manager to fulfill these responsibilities.

In accordance with Douglas County Administrative Policy and Procedure 100.07, the Audit Committee will review the findings and recommendations of the Internal Auditor and, where appropriate, the Committee will recommend to the County Manager, the CFO, and the Board of County Commissioners the implementation of specific processes to identify potential fraud or the waste and abuse of County resources and property and develop an audit findings reporting protocol.

Any reviews and recommendations by the internal auditor to the Committee will be guided by internal auditing standards. As appropriate, background documents related to specific audit issues will be sent to the Committee during the course of each year.

The Committee will annually review the audit scope and work plan of the internal auditor in conjunction with the external auditors' plan to address the coordination of audit efforts to ensure the completeness of coverage, reduction of redundant efforts, and ensure the effective use of audit resources.

5. Independent External Auditor

Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS) require an independent auditor to evaluate the County's internal controls in connection with the auditor's decision to determine the extent of the audit procedures. The external auditors are required to alert the Douglas County Audit Committee and the governing body regarding material matters.

In accordance with Douglas County Administrative Policy and Procedure 100.07, the Audit Committee will review and make recommendations to the Board of County Commissioners pertaining to the external auditors' annual audit plan and inquire into the services performed by the external audit as deemed appropriate.

6. Reports to the Board of County Commissioners

The actions of the Audit Committee will be reported to the Board of County Commissioners by the Staff Liaison to the Committee, the County Manager and the County Commissioner appointed to the Committee. In so doing, the positions of the committee and the position of the members not voting in the majority, if requested by the Board of County Commissioners, will be presented.

7. Meetings

The Audit Committee will meet quarterly. Additional meetings may be convened upon the request of the Board of County Commissioners, the Staff Liaison to the Committee or the Internal/External Auditors for the County. All Committee members are expected to regularly attend each meeting.

a. Public Process

Meetings will be recorded on an electronic media and scheduled in accordance with Nevada's Open Meeting Laws (NRS Chapter 241). Committee reports, including written meeting minutes, will be prepared and retained pursuant to the requirements for the Open Meeting Law and Public Records Law.

b. Agenda

The Internal Auditor, in coordination with the Staff Liaison to the Committee, shall establish the agenda for the Audit Committee's meetings and will provide the agenda to each member in advance with all appropriate briefing and background material.

c. Quorum

Quorum Required. A quorum of at least three (3) of all appointed members is required to have a meeting or to transact any committee business.

When No Quorum is Possible. If the Internal Auditor for the County or the County Manager is aware that a quorum will not be present any time during the scheduled public meeting, then the meeting will be canceled.

If There Will Be a Late Quorum. If it is reasonably believed that one or more members will arrive late to complete the quorum, the meeting may begin at its

scheduled time, but the chairperson may call for only non-action informational agenda items and public comment to be heard by the committee until a quorum is present. At any time after the Chairperson calls the meeting to order the chairperson may call a recess until a quorum is present, or call an adjournment (without a vote) after providing both opening and closing public comment periods if the quorum does not timely appear.

If There is a Loss of Quorum. If for any reason during a public meeting that has been convened the committee loses its quorum, the chairperson may call for only non-action informational agenda items and public comment until a quorum is present. At any time after losing a quorum, the chairperson may call a recess until the quorum is present, or call an adjournment (without a vote) after providing for public comment if the quorum does not timely reappear.

d. Meeting Location and Time

The Internal Auditor shall designate the meeting locations and times for the committee, taking into consideration a time and location designed to facilitate public attendance and participation as well as the convenience of the members of the committee.

e. Legal Counsel

The Douglas County District Attorney serves as legal counsel for the committee. Legal Counsel will not respond to questions, concerns and requests for legal opinion/advice from members of the Committee except when routed through the Staff Liaison, County Manager or Internal Auditor.