



## MINUTES

**Southern Nevada District Board of Health Meeting  
Finance Committee Meeting  
November 16, 2015 - 3:00 pm  
Administrative Conference Room (2<sup>nd</sup> Floor)  
330 S. Valley View Blvd., Las Vegas, Nevada 89107**

Bob Beers, Chair, called the Southern Nevada District Board of Health Finance Committee meeting to order at 3:10 p.m.

**BOARD:** Bob Beers, Chair – Councilmember, City of Las Vegas  
**(Present)** John Marz - Councilmember, City of Henderson  
Rod Woodbury, Mayor, City of Boulder City

**(Absent):** Douglas Dobyne – At-Large Member, Regulated Business/Industry

**ALSO PRESENT:**  
**(In Audience)** None

**LEGAL COUNSEL:** Annette Bradley, Esq.

**EXECUTIVE SECRETARY:** Joseph Iser, MD, DrPH, MSc, Chief Health Officer

**STAFF:** Andy Glass, Sharon McCoy-Huber, Bonnie Sorenson, Jacqueline Wells

**I. CALL TO ORDER**

- II. PUBLIC COMMENT:** A period devoted to comments by the general public about those items appearing on the agenda. Comments will be limited to five (5) minutes per speaker. Please step up to the speaker's podium, clearly state your name and address, and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chairman or the Board by majority vote.

Victoria Harding, SNHD SEIU, questioned "the case of the missing \$500,000" as she has been told that last year funds from Environmental Health funds were moved to the general fund, which is not typical. Ms. Harding hopes for clarification during this meeting.

Seeing no one else, this portion of the meeting was closed.

**III. ADOPTION OF THE NOVEMBER 16, 2015 AGENDA (for possible action)**

*A motion was made by Member Marz seconded by Member Woodbury and unanimously carried to adopt the November 16, 2015 Finance Committee Agenda as presented.*

**IV. Report/Discussion/Action:**

- 1. Approve Finance Committee Meeting Minutes – August 24, 2015 (for possible action)**

*A motion was made by Member Woodbury seconded by Member Marz and unanimously carried to adopt the minutes of the August 24, 2015 Finance Committee meeting as presented.*

2. **Receive Review and Discuss Audit Report Presented by Piercy Bowler Taylor & Kern on the FY15 Audit**; direct staff accordingly or take other action as deemed necessary (***for possible action***).

Tom Donohue, Piercy Bowler Taylor & Kern reviewed summary of significant FY15 audit results. (**Attachment 1**)

Ms. McCoy-Huber stated she is not aware of any missing funds in the Environmental Health Division. Jackie Reszetar, Environmental Health Director, stated she believed Ms. Harding was referring to funds (accounts receivable) that were brought back in 2014 to close the books. Ms. McCoy-Huber explained prior to this fiscal year, there was no accounts receivable for medical billing or Environmental Health. There were approximately \$600,000 in unbooked receivables as of June 2014 as it was done on a cash basis, meaning that revenues for last fiscal year were recorded in 2015-2016, the current fiscal year. A prior-period adjustment was made for a total of \$714,000 for both medical and Environmental Health billing. Receivables have been booked accordingly for this fiscal year, along with analysis of collection of receivables over the last twelve months and an allowance booked for uncollectability. Environmental Health and Clinical Services revenue collections were impacted by this change in process. Ms. Harding confirmed Ms. McCoy-Huber's assessment is accurate as to what she was told. Chair Beers acknowledged this is an advanced accounting concept and although transition is difficult, it is a good business decision. Member Woodbury added it is a move in the right direction.

*A motion was made by Member Marz seconded by Member Woodbury and unanimously carried to accept the Audit Report Presented by Piercy Bowler Taylor Kern on the FY15 Audit as presented.*

3. **Review/Discuss Three Year Budget Projection**; direct staff accordingly or take other action as deemed necessary (***for possible action***)

Sharon McCoy-Huber, Financial Services Manager, presented the District's Three Year Budget Projection. (**Attachment 2**)

*There was no action taken on this item.*

4. **Review/Discuss Cost Allocation Plan**; direct staff accordingly or take other action as deemed necessary (***for possible action***)

Kieawa Mason, Accounting Supervisor, provided the Cost Allocation Plan, background and reasons for increased indirect rate by program. (**Attachment 3**)

*There was no action taken on this item.*

5. **Receive Building Update; Discuss Continuing Expenses Fund Transfer**; direct staff accordingly or take other action as deemed necessary (***for possible action***)

Andy Glass, Director of Administration presented the Building Update. (**Attachment 4**) Currently, the construction project is approximately one million dollars over allocated funds.

*A motion was made by Member Woodbury seconded by Member Marz and unanimously carried to accept audit report and management's response to audit findings; accept the three year budget projection and cost allocation plan; and accept the building fund report and proposed transfer of budgetary authority from the proprietary fund to the building fund of \$1,000,000 as presented.*

**6. Discuss and Approve Recommendations to the Southern Nevada District Board of Health on August 27, 2015**; direct staff accordingly or take other action as deemed necessary (*for possible action*)

*A motion was made by Member Woodbury seconded by Member Marz and carried unanimously to accept audit report and management's response to audit findings; accept the three year budget projection and cost allocation plan; accept the building fund report and proposed transfer of budgetary authority from the proprietary fund to the building fund of \$1,000,000 and recommend approval to the full board at the November 19, 2015 meeting.*

- V. PUBLIC COMMENT:** A period devoted to comments by the general public, if any, and discussion of those comments, about matters relevant to the Board's jurisdiction will be held. No action may be taken upon a matter raised under this item of this Agenda until the matter itself has been specifically included on an agenda as an item upon which action may be taken pursuant to NRS 241.020. Comments will be limited to five (5) minutes per speaker. Please step up to the speaker's podium, clearly state your name and address, and spell your last name for the record. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chairman or the Board by majority vote.

Victoria Harding, SNHD, SEIU, thanked the committee for clarifying the Environmental Health budget issue. In regard to not filling vacancies, Ms. Harding noted employees are exhausted and overworked and feel they are set up for failure. Ms. Harding feels that filling vacancies would boost morale.

Seeing no one else, the Chair closed this portion of the meeting.

**XI. ADJOURNMENT**

*The Chair adjourned the meeting at 4:58 p.m.*

Joseph P. Iser, MD, DrPH, MSc  
Chief Health Officer/Executive Secretary

/jw