



MINUTES

**Southern Nevada District Board of Health Meeting
Finance Committee Meeting
November 28, 2016 - 3:00 pm
Lake Mead Trail Conference Room
280 S. Decatur Blvd., Las Vegas, Nevada 89107**

Joseph Iser, Chief Health Officer, called the Southern Nevada District Board of Health Finance Committee meeting to order at 3:01 p.m.

BOARD: Bob Beers, Chair – Councilmember, City of Las Vegas (via teleconference)
(Present) Douglas Dobyne – At-Large Member, Regulated Business/Industry

(Absent): Rod Woodbury, Mayor, City of Boulder City

ALSO PRESENT:
(In Audience) None

LEGAL COUNSEL: Annette Bradley, Esq.

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

STAFF: Rachell Ekroos, Andy Glass, Victoria Harding, Michael Johnson, Fermin Leguen, Sharon McCoy-Huber, Michelle Nath, 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.

Seeing none, this portion of the meeting was closed.

III. ADOPTION OF THE NOVEMBER 28, 2016 AGENDA (for possible action)

A motion was made by Member Dobyne seconded by Member Beers and unanimously carried to adopt the November 28, 2016 Finance Committee Agenda as presented.

IV. Report/Discussion/Action:

- 1. Nomination of Chair of the Finance Committee:** direct staff accordingly or take other action as deemed necessary *(for possible action)*

A motion was made by Member Dobyne and unanimously carried to appoint Member Beers as Chair of the Finance Committee.

- 2. Approve Finance Committee Meeting Minutes – March 15, 2016 (for possible action)**

A motion was made by Member Dobyne seconded by Chair Beers and unanimously carried

to adopt the minutes of the March 15, 2016 Finance Committee meeting minutes as presented.

3. Review/Discuss/Accept Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2016; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Sharon McCoy-Huber, Financial Services Manager, introduced Tamara Miramontes and Richard Walker from the firm of Eide Bailly to present findings and review the CAFR for FY ended June 30, 2016.

Tamara Miramontes, Service Engagement Partner for this audit, noted several reports were issued in relation to the CAFR. In summary, the results of the audit indicated:

- It is the opinion of Eide Bailly that in all material aspects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.
- The results of their tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.
- Southern Nevada Health District complied, in all material respects, with compliance requirements that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2016.
- There were no deficiencies or material weaknesses related to internal controls.
- Corrective action has been taken on all findings noted in the prior year's audit, there were no repeat findings.

A motion was made by Member Dobyne seconded by Chair Beers and unanimously carried to accept the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2016 as presented.

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

Sharon McCoy-Huber, Financial Services Manager, noted the current cost allocation is 36.33%, whereas the proposed new cost allocation from 2014 – 2015 would come down to 33.69. Ms. Mc-Coy Huber reminded the committee that in FY14 -15, the District was still paying 100% of the leases. Administrative costs are also down.

A motion was made by Member Dobyne seconded by Chair Beers and unanimously carried to accept the Cost Allocation Study as presented.

5. Review and Discuss Classification and Compensation Study Report; direct staff accordingly or take other action as deemed necessary (*for possible action*)

Andy Glass, Director of Administration, reported the Classification and Compensation study was presented to the full board at the November 17, 2016 Board meeting.

There was no action taken on this item.

6. **Discuss and Approve Recommendations to the Southern Nevada District Board of Health Special Meeting on December 12, 2016;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

A motion was made by Chair Beers seconded by Member Dobyne and unanimously carried to recommend acceptance of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year Ended June 30, 2016 to the full Board at the December 12, 2016 Special Board meeting as presented

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.

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

XI. ADJOURNMENT

The Chair adjourned the meeting at 3:27 p.m.

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

/jw