



# MINUTES

## SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

November 15, 2023 – 2:00 p.m.

Meeting was conducted via Webex Webinar

- MEMBERS PRESENT:** Scott Nielson – Chair – At-Large Member, Gaming  
Scott Black – Mayor Pro Tempore, City of North Las Vegas  
Bobbette Bond – At-Large Member, Regulated Business/Industry  
Nancy Brune – Council Member, City of Las Vegas  
Marilyn Kirkpatrick – Commissioner, Clark County
- ABSENT:** N/A
- ALSO PRESENT:** Mateo Beers, Josh Findlay, Cody Hoskins, Rachel Ormsby  
(In Audience)
- LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel
- EXECUTIVE SECRETARY:** Fermin Leguen, MD, MPH, District Health Officer (*absent*)
- STAFF:** Jonna Arqueros, Tawana Bellamy, Andria Cordovez Mulet, Jacques Graham, Theresa Ladd, Cassius Lockett, Julie Maldonado, Luann Province, Yin Jie Qin, Alexis Romero, Kim Saner, Chris Saxton, Randy Smith, Donnie Whitaker

### I. CALL TO ORDER AND ROLL CALL

Chair Nielson called the Finance Committee Meeting to order a 2:05 p.m. Andria Cordovez Mulet, Executive Assistant, administered the roll call and confirmed a quorum. Ms. Cordovez Mulet provided clear and complete instructions for members of the general public to call in to the meeting to provide public comment, including a telephone number and access code.

### II. PLEDGE OF ALLEGIANCE

- III. FIRST 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 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 Chair or the Board by majority vote.

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

### IV. ADOPTION OF THE NOVEMBER 15, 2023 MEETING AGENDA (*for possible action*)

*A motion was made by Member Bond, seconded by Member Kirkpatrick, and carried unanimously to approve the November 15, 2023 Agenda as presented.*

### V. CONSENT AGENDA

- 1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: October 25, 2023 (*for possible action*)**

*A motion was made by Member Kirkpatrick, seconded by Member Bond, and carried unanimously to approve the November 15, 2023 Consent Agenda as presented.*

## VI. REPORT / DISCUSSION / ACTION

1. **Receive and Discuss Annual Comprehensive Financial Audit Report from FORVIS LLP and Approve Recommendations to the Board of Health on November 16, 2023;** direct staff accordingly or take other action as deemed necessary (*for possible action*)
2. **Receive and Discuss the Single Audit Report from FORVIS LLP and Approve Recommendations to the Board of Health on November 16, 2023;** direct staff accordingly or take action as deemed necessary (*for possible action*)

Josh Findlay, Senior Manager, and Rachel Ormsby, Audit Partner, of FORVIS LLP attended the meeting to present the Independent Auditor's Report and the Single Audit Report. Mr. Findlay advised that they issued an unmodified audit opinion, with no findings.

*Member Brune joined the meeting at 2:13 p.m.*

Mr. Findlay outlined that the following six major federal programs were audited:

- 21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
- 93.069 – Public Health Emergency Preparedness
- 93.136 – Injury Prevention and Control Research and State and Community Based Programs
- 93.268 – Immunization Cooperative Agreements
- 93.323 – COVID-19 Epidemiology and & Lab Capacity for Infectious Diseases (ELC)
- 93.977 – Sexually Transmitted Diseases (STD) Prevention and Control Grants

Mr. Findlay further outlined the required communications, related to accounting policies, GASB 96 and accounting treatments, and noted that there were no issues.

Further to an inquiry from Member Kirkpatrick, Ms. Ormsby directed the Committee to review the Management Discussion and Analysis (pages 8-16 of the PDF), along with Schedule of Findings and Questioned Costs (pages 79-83 of the PDF).

Mr. Findlay reviewed the three prior year findings and advised that all findings had been resolved.

Further to an inquiry from Member Kirkpatrick, Ms. Ormsby advised that they would provide resources to the Health District related to cybersecurity.

Chair Nielson, on behalf of the Committee, expressed his thanks to Ms. Whitaker and her team for their hard work and dedication.

*A motion was made by Member Bond, seconded by Member Kirkpatrick and carried unanimously to accept the two agenda items of the Annual Comprehensive Financial Audit Report and the Single Audit Report, as presented, and to recommend acceptance of same to the Board of Health at their meeting on November 16, 2023.*

- VII. SECOND 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. Comments will be limited to five (5) minutes per speaker. If any member of the Board wishes to extend the length of a presentation, this may be done by the Chair or the Board by majority vote.

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

**VIII. ADJOURNMENT**

The Chair adjourned the meeting at 2:33 p.m.

Fermin Leguen, MD, MPH  
District Health Officer/Executive Secretary

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