



MINUTES

SOUTHERN NEVADA DISTRICT BOARD OF HEALTH FINANCE COMMITTEE MEETING

November 19, 2025 – 2:30 p.m.

Meeting was conducted via Microsoft Teams

- MEMBERS PRESENT:** Scott Nielson – Chair – At-Large Member, Gaming
April Becker – Commissioner, Clark County
Marilyn Kirkpatrick – Commissioner, Clark County
- ABSENT:** Nancy Brune – Council Member, City of Las Vegas
Shondra Summers-Armstrong – Council Member, City of Las Vegas
- ALSO PRESENT:** Mayor Pro Tempore Scott Black, Josh Findlay
(In Audience)
- LEGAL COUNSEL:** Heather Anderson-Fintak, General Counsel
- EXECUTIVE SECRETARY:** Cassius Lockett, PhD, District Health Officer
- STAFF:** Emily Anelli, Tawana Bellamy, Daniel Burns, Donna Buss, Joe Cabanban, Andria Cordovez Mulet, Jason Frame, Sabine Kamm, Horng-Yuan Kan, Jonas Maratita, Brian Northam, Kyle Parkson, Luann Province, Yin Jie Qin, Wei Ren, Alexis Romero, Chris Saxton, Jennifer Sizemore, Randy Smith, Renee Trujillo, Justin Tully, DJ Whitaker, Teresa Wilcox, Edward Wynder
- I. CALL TO ORDER AND ROLL CALL**
Chair Nielson called the meeting to order at 2:37 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 19, 2025 MEETING AGENDA *(for possible action)*

A motion was made by Member Becker, seconded by Member Kirkpatrick, and carried unanimously to approve the November 19, 2025 Agenda as presented.

V. CONSENT AGENDA

1. APPROVE MINUTES/FINANCE COMMITTEE MEETING: March 26, 2025 *(for possible action)*

A motion was made by Member Kirkpatrick, seconded by Member Becker, and carried unanimously to approve the November 19, 2025 Consent Agenda as presented.

VI. REPORT / DISCUSSION / ACTION

1. Receive and Discuss the Financial Statement Report, as of June 30, 2025, from FORVIS MAZARS LLP and Approve Recommendations to the Southern Nevada District Board of Health on November 20, 2025; direct staff accordingly or take other action as deemed necessary *(for possible action)*

Josh Findlay, Senior Manager, of FORVIS MAZAR LLP attended the meeting to present the FY2025 audited Financial Statement Report. Mr. Findlay advised that they issued an unmodified audit opinion for the Financial Statement and had no findings on the Internal Financial Report on Internal Control regarding the governmental auditing standards.

Mr. Findlay advised that the single audit, related to federal grant expenditures could not be finalized as the Office of Management and Budget (OMB) had not issued the Compliance Supplement, which lists every federal program. Mr. Findlay advised that the single audit would be brought to the Board at a later date.

Mr. Findlay further outlined the required communications related to accounting policies and practices, and advised there were no matters reportable related to judgments about the quality of the Health District's accounting principles, no significant issues discussed with management and no disagreements with management.

Mr. Findlay proceeded to outline future accounting pronouncements of GASB 103, and GASB 104.

A motion was made by Member Kirkpatrick, seconded by Member Becker and carried unanimously to accept the Financial Statement Report, as of June 30, 2025, from FORVIS MAZARS LLP, as presented, and to recommend acceptance of same to the Southern Nevada District Board of Health at its meeting on November 20, 2025.

- 2. Receive and Discuss the Financial Report, as of September 30, 2025;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Donnie (DJ) Whitaker, Chief Financial Officer, presented the Financial Report, as of September 30, 2025, related to the Revenues, Expenses, and Net Position (September 30, 2025 – Unaudited).

A motion was made by Member Kirkpatrick, seconded by Member Becker and carried unanimously to accept the Financial Report, as of September 30, 2025, as presented and forward some to the Southern Nevada District Board of Health, as an information item, at its meeting on November 20, 2025.

- 3. Discuss and Establish Reporting Criteria for Contracts Ranging from \$50,000 to \$100,000;** direct staff accordingly or take other action as deemed necessary (*for possible action*)

Ms. Cordovez Mulet advised that the agenda item originated at the time that the Board increased the District Health Officer's signing authority for contracts. As a result, the Finance Committee was tasked with establishing appropriate reporting criteria for contracts within the \$50,000 to \$100,000 range.

Member Kirkpatrick advised that other governmental agencies have processes where their respective boards receive information regarding contracts.

Dr. Cassius Lockett, District Health Officer, described the procurement process, stating that contracts are subject to competitive procurement requirements, internal controls, executive-level approval, and legal review, with scope and budget confirmed before execution.

After discussion, the Finance Committee agreed to receive a quarterly report listing all contracts within the \$50,000 and \$100,000 range to be distributed with the Board informational materials.

Heather Anderson-Fintak, General Counsel, outlined that the organization maintains a robust procurement process. All contracts requests are reviewed by the Finance Department and are subsequently reviewed by the Division Director. Additionally, any contract exceeding \$10,000 are reviewed by one of the attorneys. As the signing authority for the Health District, Dr. Lockett reviews and signs every contract.

Member Kirkpatrick suggested, and the Finance Committee agreed, for a written policy to be established to document the process for reporting and approving contracts in this range, to maintain consistency regardless of personnel changes.

A motion was made by Member Kirkpatrick, seconded by Member Becker and carried unanimously to direct staff to provide the Southern Nevada District Board of Health with a quarterly report listing all contracts approved under \$100,000 for information, and to develop a written policy to document the process for reporting and approving contracts.

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 3:18 p.m.

Cassius Lockett, PhD
District Health Officer/Executive Secretary
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