



## STAFF REPORT

**Report To:** Audit Committee      **Meeting Date:** June 16, 2026

**Staff Contact:** Sheri Russell-Benabou, Chief Financial Officer

**Agenda Title:** For Possible Action: Discussion and possible action regarding the annual risk assessment and a recommendation to the Board of Supervisors for the internal audit plan for Fiscal Year ("FY") 2027. (Sheri Russell-Benabou, srussell@carsoncity.gov)

**Agenda Action:** Formal Action / Motion      **Time Requested:** 15 Minutes

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### **Proposed Motion**

I move to recommend to the Board of Supervisors the FY 2027 internal audit work program as discussed on the record.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

Carson City Internal Auditor Eide Bailly lead discussions at the May 12, 2026 meeting regarding possible internal audits for the period ending June 30, 2027, and requested input and guidance from the Audit Committee on projects to be performed. Today the Internal Auditor will work with the Audit Committee to finalize the recommendation to the Board of Supervisors on the upcoming FY 2027 Internal Audit Work Program.

### **Applicable Statute, Code, Policy, Rule or Regulation**

CCMC 2.14.040

### **Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** General Fund, Internal Auditor Department, Professional Services account 1010800-500309

**Is it currently budgeted?** Yes

**Explanation of Fiscal Impact:** \$110,000 has been budgeted for FY 27.

### **Alternatives**

N/A

**Attachment(s):**

[FINAL\\_Carson City FY27 RA Update Report.pdf](#)

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)