

## MEMORANDUM

**TO:** Steven J. Pinkerton  
General Manager

**FROM:** Gerald W. Eick, CPA CGMA  
Director of Finance

**SUBJECT:** Status Report for January 2017 – Finance/Accounting and Risk Management

**DATE:** February 16, 2017

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### Finance and Accounting

Audit for the Year Ending June 30, 2017 Staff has begun planning for interim fieldwork in May, with the general fieldwork expected in September.

Financial Transparency Website The Controller has put significant effort into making the Opengov and monthly financial reports have a consistent format. In time, we would like to adopt Opengov as the method for issuing the monthly financial reports. This assures each presentation avoids some of the questions we get now for format. The Director of Finance has been working on updating the Accounting Glossary and it was posted early in February under the Budget Section.

Development of a Popular Report Format We are currently working towards a format to be used in one of the IVGID Quarterly publications. The content will likely flow from the budget process and will be day lighted in April.

Support for implementation of point of sales systems There is an ongoing effort to enhance functionality of Vermont and RTP. We have begun the implementation of the solution for golf with the Community Services Analyst, the Director of Golf, and the IS&T Director.

EMV Processing Equipment Project This project was opened in July. The equipment for ski and recreation was completed in 2016. All related changes for merchant processing for Vermont have been completed. The devices for the golf system have been identified and were ordered for February delivery. The original plan of \$25,500 is now approximately \$32,000 due to an increase in the number of devices. The Beach Fund will pay for its devices, with the rest covered under Recreation Administration.

Performance Measurement Updates have been prepared and submitted to the General Manager for the next round of review and discussion. The 2017-18 budget process has also considered improvements. This includes the development of a process to review service/performance alternatives.

Quarterly CIP Report Completed The Capital Projects activity was reconciled for the quarter ended December 31 and posted. We have received comments that will result in a Status or Comment column to be added to the annual report along with the existing narrative. Staff has used the current budget process to assess how to find an effective way to communicate about multi-year projects. We expect to keep working towards making the report as informative, yet efficient as possible.

Monitoring CIP for the current 2016-17 Project Year As a part of performance management we held the first quarterly CIP Project Manager's meetings. The meetings are for the General Manager and the Director of Finance to assess progress and discuss status of each project. The project managers were also asked for input on terminology that will be used in the annual CIP Report to explain project status. It will be used for June 30, 2017. The Project Managers will be able to anticipate how they characterize their projects for this reporting and test the communication over the next two quarterly meetings. The terminology has been added to the Accounting Glossary.

Operating Budget for the Year Ending June 30, 2018 Venue managers completed entering their requests and several reviews and comments processes were completed. The General Manager and Director of Finance have met with each venue and will be holding another round of review before the budget is previewed to the public in mid-February. The Board discussion is scheduled for March 8.

Capital Budget for the Year Ending June 30, 2018 The Director of Assets Management completed meetings with Project Managers about their data sheets under the next 5 Year Plan. The Director of Finance continues to evaluate those requests with the projection of available resources under the District's Asset Replacement Funding plan for Community Services and the approved rate study for water and sewer. The project requests and financing will be reconciled ahead of presenting them to the Board of Trustees and public in March.

## **Risk Management and Safety Initiatives**

### ARC Flash Labeling

The only change in this area is the ongoing work under the CIP budgeting for the five-year plan. Various venues are proposing projects that are now under review and evaluation. We are continuing a protocol for not working on any panel with live power.

### Incident/Emergency Preparedness

The weather events in January included the District's participation in the Washoe County Emergency Operations Center Crisis Action Team. Though otherwise closed as a District, staff were present at the Admin Building monitoring the situation and maintaining our part of communication with public safety agencies. During the first event, we were on standby to provide an evacuation shelter at the Recreation Center. The Senior Team did a debrief following the first event and made several suggestions for greater internal situation updates, which were then used in the subsequent events.

### Security Services Planning

Staff has begun a process to set a scope for the process of soliciting proposal for services for a new contract beginning later in 2017. Senior staff has recommended changing the contract to start in October and avoid the possibility of a change at the high point of activity under the contract. We have discussed that possibility with the current contractor. We have also begun the discussion of service level changes relative to overnight patrol.

Safety Committee continues to promote utilization of TORCH-Learning Management System The safety committee and District staff continue to work on the implementation of the record keeping system for various training and learning opportunities. TORCH-LMS is a member service provided by the Nevada Public Agency Insurance POOL.