

**Churchill County
Agenda Report**

Date Submitted: January 21, 2008

Agenda Date Requested: February 7th, 08
Time Requested:

To: Board of Churchill County Commissioners

From: Alan Kalt, County Comptroller

**Subject Title: Approval of County's Corrective Action Plan for the FYE 6-30-07
Comprehensive Annual Financial Statements by the Department of Taxation.**

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Note receipt in the minutes)

Does this action require a Business Impact Statement? () Yes (X) No

Recommended Board Action:

Move to acknowledge receipt of the letter from the Department of Taxation indicating the acceptance of the Churchill County Comprehensive Annual Financial Report and Corrective Action Plan and have the minutes reflect compliance with NRS 354.6245

Discussion:

The Comptroller's Office forwarded copies of our FYE 6-30-07 Comprehensive Annual Financial Report and corrective action plan to the Department of Taxation for their review as required by NRS 354.6245. The department accepted our audit and corrective action plan as noted in the attached letter.

NRS 354.6245 Review of annual audits by department of taxation; plan of correction of violations.

1. The department of taxation shall review each annual audit to determine whether it complies with regulations adopted pursuant to NRS 354.594. Any independent auditor's report, whether upon financial position and results of operations or upon internal financial controls, which the department believes may not comply with those regulations must be referred by the department to the state board of accountancy for investigation and such action in respect to the issuing accountant as the board may find appropriate in the circumstances.

2. In its review of the annual audits submitted, the department shall identify all violations of statute and regulation reported therein. Within 60 days after the delivery of the annual audit to the local government, the governing body shall advise the department what action has been taken to prevent recurrence of each violation of law or regulation or to correct each continuing violation. The department shall evaluate the local government's proposed plan of correction and, if the plan is satisfactory, shall so advise the governing body. If the plan is not satisfactory, the department shall advise the governing body that it deems the plan inadequate and propose an alternative plan. Within 30 days thereafter the governing body shall report its assent to the department's plan or request a hearing before the Nevada tax commission. This hearing must be held at the next meeting of the commission, but the hearing must not be held more than 90 days after such a request is received. The determination of the Nevada tax commission is final.

3. If the governing body fails to submit a proposed plan of correction pursuant to subsection 2, or the executive director determines that the plan established is not being complied with, he must, through the office of the attorney general, seek a writ from a court of competent jurisdiction to compel compliance.

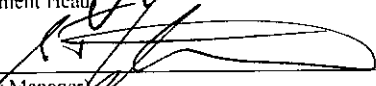
(Added to NRS by 1981, 310; A 1983, 252)

Prepared By: Alan Kalt

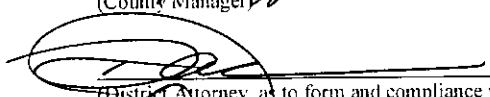
Date: January 21, 2008

Reviewed By: 
(Department Head)

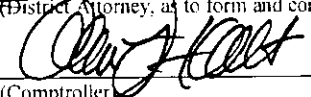
Date: January 21, 2008

Concurrences: 
(County Manager)

Date: January 21, 2008


(District Attorney, as to form and compliance with law)

Date: 1/22/2008


(Comptroller)

Date: 1/21/08

(Other)

Date: _____

Board Action Taken:

Motion: _____

1) _____ Aye/Nay

2) _____

(Vote Recorded By)



JIM GIBBONS
Governor
THOMAS R. SHEETS
Chair, Nevada Tax Commission
DINO DICIANNO
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

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January 9, 2008

Alan Kalt
Churchill County Comptroller
Churchill County
155 N. Taylor Street
Fallon, NV 89406

Re: Plan of Corrective Action for Audit Violation - FY 2006-2007

Dear Mr. Kalt:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations. The department must also identify all violations of statute and/or regulations reported therein. Your audit meets the provisions required in NRS 354.624 and NRS 354.6241.

In our review of your audit, we identified violations of NRS 354.626 as noted by your auditor on page 29, note 2 where expenditures exceeded appropriations in the following funds:


Regional Transportation Fund	\$ 49,198
Public Transit Fund	\$ 239,479
Senior Citizens Ad Valorem Levy	\$ 285
CC Communications - Wireless	\$ 71,540

On December 14, along with the audit, the Department received your corrective plan of action for violations of NRS 354.626.

Pursuant to NRS 354.6245, the Department of Taxation has evaluated the FY 2008 plan of corrective action and has found the plan to be satisfactory.

If you have any questions, please call me at 775 684-2079 or e-mail at cspangem@tax.state.nv.us.

Sincerely,


Connie Spangemacher, Budget Analyst
Local Government Finance