MINUTES OF THE COALITION FOR SENIOR CITIZENS – FINANCE SUB-COMMITTEE

155 N. Taylor Street, Fallon, NV 89406
January 28, 2021

Call to Order:

The regular meeting of the Coalition for Senior Citizens - Finance Sub-Committee was called to order at 3:00 PM on January 28, 2021, which was conducted in-person and via Zoom meeting.

Roll Call:

PRESENT:	Committee Member Karla Kent, Chair Committee Member Jamie Hyde Committee Member Jill Manha Coalition Board Member Justin Heath Executive Director Lisa Erquiaga Business Manager Brenda Moore Consultant Phyllys Dowd, Dowd Bookkeeping Service Deputy Clerk to the Board Pamela D. Moore
ABSENT:	N/A

Public Comments:

Chair Kent asked if there was any public comment but there was none.

Verification of the Posting of the Agenda:

It was verified by Pamela D. Moore, Deputy Clerk of the Board, that the Agenda for this meeting was posted on the 21st day of January, 2021, between the hours of 4:30 and 5:30 PM at all of the locations listed on the Agenda, in accordance with NRS 241 and the Governor's Emergency Declaration related to posting during the Pandemic.

Consideration and possible action re: Approval of Agenda as submitted or revised:

Member Jamie Hyde made a motion to approve the Agenda as submitted. Member Jill Manha seconded the motion, which carried by unanimous vote.

Consideration and possible action re: Approval of Minutes of the meeting held on:

A- December 17, 2020.
The Minutes of the meeting held on December 17, 2020 are submitted for the committee's consideration and approval.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED:

Member Jamie Hyde made a motion to approve the Minutes of the meeting held on December 17, 2020 as presented. Member Jill Manha seconded the motion, which carried by unanimous vote.

Appointments:

A- Consideration and possible action re: Approval of the Financial Reports for the period ending December 31, 2020.
Brenda Moore, Business Manager, will present the Financial Reports for the period ending December 31, 2020 for the committee's consideration and acceptance.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Chair Kent asked Business Manager Moore if there had been any changes or difference in how she has been doing things with the financial reports. Ms. Moore replied that there are no changes at this time. Chair Kent asked if there were any questions from the committee. She said, with regard to the utilities and the telephone, it appears to be a new account and I would like to know where it was posted before. Ms. Moore said it is not a new account. Chair Kent said I did not see it on the previous report but maybe I didn't look good enough. Deputy Clerk Moore displayed page 10 of the financial reports. Brenda Moore said what could have happened is that the bill could have been paid in December instead of November. Chair Kent said it would not come off of the page, would it? Ms. Moore said it would not come off but would add to it because everything is rolling. Chair Kent said I need clarification on that. On a Profit & Loss Statement, if you pay the bill it just stays in the total, so it would stay in the total and your total would just grow like all of the other figures grow so that you have a total. Ms. Moore said that is correct. Unless you were only looking at the Profit & Loss for that month, which will only show the month and it will not show the other months added to it. Chair Kent said I am looking at the report from July-December, so it is $615 and you are saying that is one month's worth of utilities and telephone expenses? Ms. Moore said that sounds about right because that includes our CC Communications' bill, our bill for electricity, water, sewage, gas, and cell phone bill. That is just a portion of it because the other parts are allocated out to the grants. Member Hyde said are you looking at the year over year report, so you are are saying it is $615.25 and then the other where it is a $0 amount in prior year? Chair Kent said I am saying that, in November, this account was not there and then it is not a total accumulation of the ones above, so that is why I was confused. Member Manha asked if she had the November report in front of her but she did not.

Chair Kent asked if there was any public comment or further discussion but there was none.

Member Jill Manha made a motion to approve the Financial Reports for the period ending December 31, 2020 as presented. Member Jamie Hyde seconded the motion, which carried by unanimous vote.

Executive Director Erquiaga said I see that Deputy Clerk Moore had put another paper up there and I am not sure that that was supposed to go there but we need to discuss that paper at the beginning. It had to do with the Financial Reports, which was in there for the Finance Sub-Committee paperwork of what we give you now. Business Manager Moore said that is what they have sitting in front of them now. Ms. Erquiaga said what we would like to do is have Phyllys Dowd discuss what we are giving you now and what we could be changing to make it easier for you to review as she works with us more. Ms. Dowd and Ms. Moore said we did not get a chance to go over this yesterday. Ms. Erquiaga said Ms. Moore will explain what this paper is because, when Phyllys came by yesterday, they did not get a chance to go over this paper and I did not realize that. Ms. Moore said this is a list of the reports that I send to Deputy Clerk Moore to send out to you. A lot of these reports are giving you the same information only in different forms. If we could make a decision on which one everyone likes the best, I could cut down the amount of reports you are having to look at, which will create less confusion. It would be what you are comfortable looking at. Chair Kent said that would be good. I do not know if we can make a decision now or if we want to go through the reports and say this is what makes the most sense. Ms. Moore said I would like Phyllys to give us a preference and that was what we intended to do yesterday but we never got around to it because we had other things on the agenda. Ms. Dowd suggested that we commit to doing that at the next Finance Sub-Committee meeting and I will be prepared. I apologize for that but we did stray off topic for our meeting yesterday. Chair Kent said we will postpone this to the next meeting then. Ms. Erquiaga said, between now and then as you are looking at the reports, if there is something that you do not really use or think is unnecessary, please make comment about that at that meeting and then Phyllys can make her suggestions to us.

B- Consideration and possible action re: Discussion on the Agreed Upon Procedures (AUP) previously approved to be done by Lane & Associates.

Lisa Erquiaga and Phyllys Dowd will bring forward a discussion related to the Agreed Upon Procedures by Lane & Associates.

FISCAL IMPACT: N/A

EXPLANATION OF IMPACT: N/A

FUNDING SOURCE: N/A

ACTION REQUESTED: None; Informational Only

Executive Director Erquiaga said I am going to turn this over to Phyllys Dowd to explain because she spoke to Lynne Parsons at Lane & Associates. Ms. Dowd said I had a conversation with Lynne Parsons with Lane & Associates because we had been pushing to get a date for them to start the Agreed Upon Procedures (AUP) so that we could get it completed and provide you with a report. When she called me, she was just writing out the Engagement Letter and determined that they would not be an independent party on this AUP. As accountants, independence is really important to us because, when we give our assurances on something, if we are not independent of the entity that we are doing the work for, then it skews the public perception on that work, so we always want to be independent. I understand Lynne's perspective on that. The previous AUP report had identified Joe Lane multiple times in the report and she is very concerned with them coming in and doing another AUP following the Bertrand report where Joe was labeled as part of the issues for the corrections. I believe it had to do with the recording date on the depreciation journal entries that Joe had sent to Brenda to enter into the system. With that, they have withdrawn their quote and do not want to do the AUP.

At this point, the AUP requires that they go through and look specifically at certain transactions. There were 60 transactions that they were going to pull from the prior fiscal year, which ended June 30, 2020, so we are now 7 months past that date and we have not started the AUP. I would like to recommend that we skip the AUP for FY20 and give Brenda and I a chance to work together. I will perform those procedures myself on that period, as well as what happened after that period and I will come back and report the findings, but I will not provide an official AUP report because I will not be independent myself. I am working for your entity, so I have a financial gain on what the financial statements look like. I will not provide a formal AUP report but I will give you a written and verbal report at one of the Finance Sub-Committee meetings for what I found when I look at your books. I also recommend that we hire another CPA firm to conduct an AUP of the financial records for the fiscal year ending June 30, 2021. I would be happy to answer any questions and I am sure Lisa and Brenda will, as well.

Member Manha said do you have any recommendations or is it plausible for you to recommend an accounting firm in town? Ms. Dowd said I would love to be able to say that but the firm I would recommend would be Lane & Associates and they are precluded from doing that this next go round because you would not have a formal report between the Bertrand report and the next one. Member Manha said would that be up to the Finance Sub-Committee to investigate or would that be put back on Lisa to look for an independent CPA firm? Chair Kent said we would not be making that decision if we go with Phyllys' recommendation. We would be looking to find a CPA firm in April for doing it at the fiscal year end and would forego it for the fiscal year ending June 30, 2020. Bertrand's AUP was done for fiscal year ending June 30, 2019. Phyllys would just be doing her review and we need to discuss if we are comfortable with that.

Member Hyde said I am comfortable with that, if everyone else is, but I think, during that timeframe, it would be on Lisa's shoulders to find a recommendation. I think you will have a good opportunity to do that with Phyllys because she will know people from networking in the field. It might not be a local firm but we still would be able to keep our costs down and work with them. Ms. Erquiaga said Phyllys and I did discuss it briefly yesterday that there has to be someone here in town and we would put our feelers out and, if there is not, then we will look to the Reno/Carson area. It would be really nice to have someone local so that we do not need to scan everything in like we had to do with Bertrand but could just take the documents to them. We will put our feelers out and start the process.

Chair Kent asked if the committee felt comfortable postponing the AUP until the fiscal year ending June 30, 2021. Member Hyde and Member Manha both said they were comfortable with that.

Member Jamie Hyde made a motion to forego the previously approved Agreed Upon Procedures by Lane & Associates and to authorize Phyllys Dowd, Dowd Bookkeeping Services, to conduct a suitable review of the financial records for the William N. Pennington Life Center for FYE June 30, 2020 and then to task Executive Director Erquiaga with finding a suitable CPA to conduct an Agreed Upon Procedures for FY20-21. Member Jill Manha seconded the motion, which carried by unanimous vote.

C- Consideration and possible action re: Discussion regarding a change to the schedule of

meetings for both the Finance Sub-Committee and Coalition for Senior Citizens board meetings to have the Coalition for Senior Citizens Board meet every month on the 4th Thursday at 3:30 PM and the Finance Sub-Committee to meet quarterly on the 4th Thursday of the first month of every quarter at 3:00 PM.
Executive Director Lisa Erquiaga and Phyllys Dowd will bring forward a discussion regarding a change to the schedule of meetings for both the Finance Sub-Committee and Coalition for Senior Citizens board meetings to have the Coalition for Senior Citizens Board meet every month on the 4th Thursday at 3:30 PM and the Finance Sub-Committee to meet quarterly on the 4th Thursday of the first month of every quarter at 3:00 PM.
FISCAL IMPACT: N/A
EXPLANATION OF IMPACT: N/A
FUNDING SOURCE: N/A
ACTION REQUESTED: Accept

Executive Director Lisa Erquiaga said I would like to say that we will have Phyllys talk about this because, as you can see, we have already had some good discussions with her on some of the things that we do. This is exactly what our board wanted when we hired Phyllys. She has only come into the office two times but we have received some good guidance so far. This is another thing she will explain to you as to why she thinks this will be better for us.

Phyllys Dowd, Dowd Bookkeeping Service, said one of my goals for your organization and for you as Finance Sub-Committee members is to make good use of your valuable time. You are committed in your regular jobs as well as being committed to the senior center and I understand that. Therefore, I am making this recommendation based on that fact and on the staff time to get that information to you. Brenda shared with me that, in the past, this meeting was quarterly. I am trying to gather the information on why it went to a monthly meeting. Is there a specific need in your minds that makes a monthly meeting important or do you want to see written reports perhaps emailed monthly and then discussion at a full committee meeting quarterly? Again, trying to acknowledge the best use of everybody's time.

Chair Kent said I am not sure why it changed. Since I have been on this board, it has been done monthly, so I am not sure exactly when it changed from quarterly to monthly but maybe Brenda can help us with that. Ms. Moore said we just recently went to monthly meetings within the last 6 months. Chair Kent said are you aware of the reason why it was changed? Ms. Moore said I am not sure. I am the type of person where you tell me what you want me to do and I do it. Member Manha said, to clarify, back then I think it was right around budget time we agreed to go monthly for the Finance Sub-Committee so that we could get a better understanding before too long of a stretch happened. We voted on it and it was approved. Within that time frame, we also decided to hire Phyllys and bring her onboard to help. I think everything is back on track and I would think that there is no reason why we would want to continue with monthly meetings at this point in time. I personally agree with the quarterly meetings. Member Hyde said I personally agree with the quarterly meetings, as well, but I would like to see the financial statements emailed out monthly so that we can review the month and then have the discussion that way. In this fashion, if anybody has any questions on the monthly reports, they can bring it up in the open meeting. Going with the monthly board meetings, my suggestion is that we do that with the full Coalition board meetings until we get congregate dining open again. Do we really need to have monthly meetings for the regular board meeting when we are not overly concerned with the meals and all of that stuff during this Pandemic with COVID when things are shut down? Member Manha said I would say we table that for the full board meeting and let the board members vote on that part of it.

Chair Kent said I think that is a good point. If we could get monthly financial reports emailed out to the Finance Sub-Committee but then we would need to get to them which reports we would like to see. I know that we can thin that down quite a bit from what we are getting right now. Would we do that collectively as the board or should we email Lisa? Member Hyde said I think, if you do that collectively as a board, you have to have an open meeting on it, is that right Pam? Deputy Clerk Moore agreed. Member Hyde suggested each individual committee member send their preference to Lisa. Deputy Clerk Moore reminded the members not to share your thoughts or suggestions with any other board member, just give it to staff. Just have a conversation with staff only so that we do not have an Open Meeting Law violation with a rolling quorum. Chair Kent said each one of us can let Brenda or Lisa know what our preference is and then they can gather amongst themselves to determine what to do. Deputy Clerk Moore told staff that they also cannot share with the board members what another board member thinks or has said. Ms. Erquiaga suggested that they share it with her and then I can share it with my team. Chair Kent said should we establish a date as a deadline for us to submit our preference to Lisa? Chair Kent said would we want to receive the reports by the fourth Thursday of the month? Member Hyde said the fourth Thursday is when we would have a meeting, so we would want to receive them by that time frame. Phyllys Dowd suggested that Brenda send the same reports that she is currently sending you for the upcoming quarter and then we have the item agenized for discussion at the next Finance Sub-Committee meeting. That way, at that meeting when the item is discussed, I am envisioning that we will go through each report one by one and then explain what detail we are sharing and why that report was generated and then come to consensus after that to pair down the number of reports that are emailed out every month. Chair Kent said that sounds great and the other members agreed.

Member Jill Manha made a motion to establish a change to the schedule of meetings to meet quarterly on the 4th Thursday of the first month of every quarter at 3:00 PM. Member Jamie Hyde seconded the motion, which carried by unanimous vote.

Staff or Board comments regarding matters affecting the Coalition for Senior Citizens:

There were no further comments made.

Consider Future Agenda Items:

The following future Agenda items were suggested: discussion pertaining to what financial statements will be generated in the future. Chair Kent said that she is willing to reach out to Geof Stark to get the ball rolling on the Wage Survey Committee Report, consisting of Geof Stark, Jill Manha, and Robbie Lind. She can come back at the next meeting with suggestions and time frames for that after her discussion with Geof Stark.

Establishment of Next Meeting Date:

The next meeting date will be April 22, 2021, at 3:00 PM.

Public Comment:

Chair Kent asked if there was any public comment but there was none.

Adjournment:

The meeting was adjourned at 3:31 PM.

Karla J. Kent

Chair Karla Kent

Jill

Member Jill Manha

Jamie L. Hyde

Member Jamie Hyde

ATTEST:
Linda Rothery, Clerk/Treasurer

Pamela D Moore

Pamela D. Moore, Deputy Clerk to the Board