



# AUDIT COMMITTEE MEETING

MONDAY, MARCH 13, 2023





## Board of Directors



**JIM GIBSON**

*Chair*

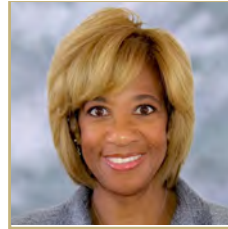
Commissioner  
Clark County  
Commission Office



**ANTON NIKODEMUS**

*Vice Chair*

President and COO CityCenter  
Aria Resort & Casino/  
Vdara Hotel & Spa



**PAMELA GOYNES-BROWN**

*Secretary*

Mayor  
City of North Las Vegas



**SCOTT DEANGELO**

*Treasurer*

EVP &  
Chief Marketing Officer  
Allegiant Travel Company



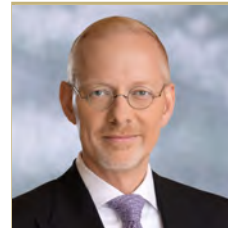
**CEDRIC CREAR**

Councilman  
City of Las Vegas



**CAROLYN G. GOODMAN**

Mayor  
City of Las Vegas



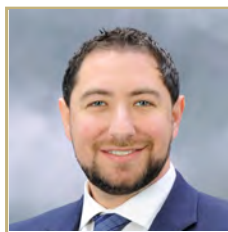
**BRIAN GULLBRANTS**

COO  
Wynn North America



**JAN JONES BLACKHURST**

Caesars Entertainment  
Board of Directors  
Chief Executive in Residence,  
UNLV International  
Gaming Institute



**MICHAEL NAFT**

Commissioner  
Clark County  
Commission Office



**MICHELLE ROMERO**

Mayor  
City of Henderson



**MARY BETH SEWALD**

President and CEO  
Vegas Chamber



**STEVE THOMPSON**

Executive Vice President  
Operations  
Boyd Gaming Corporation



**STEVE WALTON**

Councilman  
City of Boulder City



**BRIAN WURSTEN**

Councilman  
City of Mesquite





## NOTICE OF PUBLIC MEETING AND AGENDA

### AUDIT COMMITTEE MEETING

MONDAY, MARCH 13, 2023  
8:30 A.M.

Las Vegas Convention Center – Board Room  
3150 Paradise Road  
Las Vegas, Nevada 89109

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#### Audit Committee:

Commissioner Michael Naft, Chair  
Mayor Michelle Romero, Vice Chair  
Mayor Pamela Goynes-Brown  
Mr. Steve Thompson  
Councilman Steve Walton  
Councilman Brian Wursten

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THIS PUBLIC MEETING IS PROPERLY NOTICED AND POSTED AT THE FOLLOWING LOCATIONS:

Las Vegas Convention and Visitors Authority (LVCVA) – 1<sup>st</sup> Floor Administration Offices  
3150 Paradise Road, Las Vegas, NV 89109

LVCVA Website: [www.lvcva.com/agenda](http://www.lvcva.com/agenda)  
Nevada Public Notice Website: <https://notice.nv.gov/>

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*THE AUDIT COMMITTEE (COMMITTEE) MAY: CONSIDER AGENDA ITEMS OUT OF ORDER;  
COMBINE TWO OR MORE AGENDA ITEMS FOR CONSIDERATION; AND  
REMOVE OR DELAY DISCUSSION ON ANY AGENDA ITEM AT ANY TIME.*

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## AGENDA

### **OPENING CEREMONIES**

Call to Order  
Roll Call

### **COMMENTS FROM THE FLOOR BY THE PUBLIC**

The first public comment period is limited to comments on items on the agenda. Items raised under this portion of the agenda cannot be deliberated or acted upon until the notice provisions of the Nevada Open Meeting Law have been met. If you wish to speak to the Committee at this time, please step up to the podium and clearly state your name and spell your first and last name for the record. Comments are limited to three (3) minutes in length.

### **APPROVAL OF AGENDA AND MINUTES**

Approval of the Agenda. For possible action.

Approval of the Minutes from the November 7, 2022, Audit Committee Meeting.

For possible action.

## **STAFF REPORTS - DISCUSSION AND POSSIBLE ACTION**

A. **Appointment of External Audit Firm**

That the Committee consider recommending to the Board of Directors: 1) Reappointment of Eide Bailly as the independent audit firm for the fiscal year ending June 30, 2023, in the amount of \$62,000; 2) Reappointment of Eide Bailly to conduct the annual third-party audit on the receipt and use of lodging tax revenues for the Las Vegas Convention Center District (LVCCD) expansion and renovation as imposed by the Southern Nevada Tourism Improvements Act, in the amount of \$8,000; 3) Appointment of Eide Bailly for the audit of federal grant proceeds in the amount of \$10,000; 4) Authorizing the Chief Financial Officer to execute the agreements; and 5) Authorizing any residual unexpended balances from this approved expenditure to revert to available general funds.

For possible action.

B. **Audit Services Staffing and Organizational Structure**

That the Committee consider recommending to the Board of Directors, the approval of a staffing change to the LVCVA's Audit Services function to add a Senior Director of Audit Services.

For possible action.

C. **Internal Audit Reports**

That the Committee receive a report on the LVCVA's internal audit program.

This is an information item and does not require Committee action.

## **SET NEXT MEETING DATE**

*The next Committee meeting will be at the call of the Chair.*

## **COMMENTS FROM THE FLOOR BY THE PUBLIC**

This public comment period is for any matter that is within the jurisdiction of the Committee. Items raised under this portion of the agenda cannot be deliberated or acted upon until the notice provisions of the Nevada Open Meeting Law have been met. If you wish to speak to the Committee at this time, please step up to the podium and clearly state your name and spell your first and last name for the record. Comments are limited to three (3) minutes in length.

## **ADJOURNMENT**

Persons are invited to submit written remarks for all matters, both on and off the agenda. Written remarks presented for inclusion in the Committee's minutes must be flat, unfolded, on paper of standard quality, and 8½ by 11 inches in size. Written remarks shall not exceed five (5) pages in length. The LVCVA will not accept for filing any submission that does not comply with this rule. On a case-by-case basis, the Committee may permit the filing of noncomplying [sic] written remarks, documents, and related exhibits pursuant to NRS 241.035(1)(e).

To submit ideas to the LVCVA, please visit <https://www.lvcva.com/who-we-are/meetings-and-minutes/>

The Committee's meeting rooms are accessible to persons with disabilities. If special arrangements are required, please contact the Customer Safety Department at: 702-892-7400, which is a 24-hour Dispatch Control Center, or contact Silvia Perez in the Board Office at: 702-892-2802 or [sperez@lvcva.com](mailto:sperez@lvcva.com)

Members of the Committee may participate in this meeting via telephone conference call.

For information or questions regarding this agenda please contact:  
Silvia Perez, Executive Assistant to the Board  
3150 Paradise Road, Las Vegas, Nevada 89109  
702-892-2802 or [sperez@lvcva.com](mailto:sperez@lvcva.com)

Supporting materials for this meeting are available at 3150 Paradise Road, Las Vegas, NV 89109 or by contacting Silvia Perez at 702-892-2802 or [sperez@lvcva.com](mailto:sperez@lvcva.com)

# **MINUTES**

**Audit Committee Meeting**  
**November 7, 2022**



**Audit Committee Meeting**  
**November 7, 2022**  
**Minutes**

The Audit Committee Meeting of the Board of Directors of the Las Vegas Convention and Visitors Authority (LVCVA) was held on November 7, 2022, at the Las Vegas Convention Center, 3150 Paradise Road, Las Vegas, Nevada 89109. This meeting was properly noticed and posted in compliance with the Nevada Open Meeting Law.

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**Audit Committee (Committee) Members:**

*Present unless otherwise noted.*

**Mayor Kiernan McManus, Chair**  
**Commissioner Michael Naft, Vice Chair**  
Councilwoman Pamela Goynes-Brown  
Mary Beth Sewald  
Steve Thompson  
Councilman Brian Wursten.....*via telephone*

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LVCVA Executive Staff in Attendance

Steve Hill, Chief Executive Officer/President  
Caroline Bateman, General Counsel  
Ed Finger, Chief Financial Officer  
Lori Nelson-Kraft, Sr. VP of Communications  
Brian Yost, Chief Operating Officer  
Kate Wik, Chief Marketing Officer  
Lisa Messina, Chief Sales Officer  
Nadine Jones, Senior Vice President of People & Possibilities

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**OPENING CEREMONIES**

Chair Kiernan McManus called the meeting to order at 9:01 a.m.

**ROLL CALL**

Caroline Bateman, General Counsel, acknowledged that all members of the Audit Committee were present, except for Member Michael Naft.

Member Naft entered the meeting at 9:04 a.m.

**COMMENTS FROM THE FLOOR BY THE PUBLIC**

There were no comments from the floor by the public.

**APPROVAL OF AGENDA AND MINUTES**

**APPROVAL OF  
THE AGENDA  
AND MINUTES**

**Member Mary Beth Sewald moved, and it was carried by unanimous vote of the voting members, to approve the November 7, 2022, Audit Committee Meeting agenda and the May 9, 2022, Audit Committee Meeting minutes.**

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**STAFF REPORTS – DISCUSSION AND POSSIBLE ACTION**

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ITEM A. **Annual Comprehensive Financial Report (ACFR) Fiscal Year Ended June 30, 2022**

Ed Finger, Chief Financial Officer, described the purpose of the audit of the LVCVA's financial statements, and introduced Lealan Miller, Audit Partner at Eide Bailly, to present the audit observations.

Mr. Miller expressed appreciation for the opportunity to present the audit, stated that the first-time audit went "really well," and thanked Finance Staff for its collaboration.

Mr. Miller stated that Eide Bailly's opinion on the LVCVA's audit was a clean, unmodified opinion and that there were no journal entries that needed to be posted and no findings that needed to be put in writing per auditing standards.

Chair McManus noted that there were no noted discrepancies and asked Mr. Miller to elaborate on the note regarding Governmental Accounting Standards Board (GASB) 87.

Mr. Miller explained that the new GASB standard pertains to lease accounting reporting and footnote disclosures.

Mr. Finger thanked Staff for its efforts during the audit process.

Chair McManus commended Staff for its management of the LVCVA's finances and the outcome of the audit report.

This was an information item and did not require Committee action.

ITEM B. **Resolution to Augment Fiscal Year 2023 Budget**

Mr. Finger outlined the requirements of Nevada Revised Statute 354 regarding the process and conditions of augmenting a local government's budget. Mr. Finger provided information on the 2022 General Fund Income Statement including budgeted versus final revenue and expenditures amounts, transfers out, and beginning and ending Fund balances.

Mr. Finger explained the previously unbudgeted resources, proposed augmentation use, and transfers from the General Fund to the Capital Projects and Las Vegas Convention Center District (LVCCD) Capital Funds.

Mr. Finger outlined the General Fund balance as a percent of operating expenditures as it relates to LVCVA Policies, and the economic reserve total pending approval of the proposed augmentation.

Mr. Finger requested that the Committee consider recommending to the Board of Directors the approval of the proposed budget augmentation and the adoption of the associated Resolution 2022-05 to augment the FY 2023 General Fund, Capital Projects Fund, and LVCCD Capital Fund budgets.

**Fiscal Impact**

FY 2023 - General Fund:

**Increase in budgeted resources:**

Beginning General Fund fund balance      \$40,000,000

**Increase in transfers out:**

Transfers Out (Capital Projects Fund)      \$30,000,000

Transfers Out (LVCCD Capital Fund)      \$10,000,000

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FY 2023 – Capital Projects Fund:  
Increase in budgeted resources:  
Transfers In (General Fund) \$30,000,000  
Increase in budgeted appropriations:  
Capital Outlay \$30,000,000

FY 2023 – LVCCD Capital Fund:  
Increase in budgeted resources:  
Transfers In (General Fund) \$10,000,000  
Increase in budgeted appropriations:  
Capital Outlay \$10,000,000

**Vice Chair Naft moved, and it was carried by unanimous vote of the voting members to: recommend to the Board of Directors the approval of the proposed budget augmentation and the adoption of the associated Resolution 2022-05 to augment the FY 2023 General Fund, Capital Projects Fund, and LVCCD Capital Fund budgets.**

ITEM C. **Internal Audit Reports**

Mr. Finger provided historical information on the LVCVA's previous internal audit operations and background on the roles of the current associated internal audit parties.

Mr. Finger commented on the LVCVA's completed internal audits including the Monorail parts and supplies inventory, advertising, monorail revenue, Loop capacity testing, and construction audits.

Mr. Finger defined the scope of the Human Resources (HR) audit including the assessment of controls in key areas such as recruitment, hiring, retention, changes in wage rate, payroll processes, and terminations.

Mr. Finger stated that the LVCVA self-identified its struggles in the HR department prior to the external audit, and the audit captured the time period prior to the adjustments made by the LVCVA in its HR processes.

Sucheta Atre, Partner at BDO USA, LLP, described the sampling and testing process, and provided a report on the HR audit observations including incomplete new hire files, inability to validate digital record filing, and inability to validate image quality check process.

Mr. Finger discussed Management responses pertaining to the HR audit findings including a modified hiring documentation process, and steps taken to achieve the timely archiving of records and the documentation of quality control for imaged records.

Member Steve Thompson asked what the dates of the audit were, to which Ms. Atre responded that the period covered was April 2021 through March 2022.

Member Sewald thanked staff for its candor in the self-identification of challenges and for its thoroughness and efficiency.

Chair McManus commented on the volume of hiring activity during the recovery period from the COVID-19 pandemic and expressed satisfaction with Staff's management of the challenges faced during that time.

Mr. Finger defined the scope of the Information Technology (IT) audit including the review of general controls in key areas including logical access, backups and recovery, firewall security, IT automated control, and segregation of duties.



Mr. Finger outlined the IT audit procedures including password security settings, network firewall diagrams, and high-risk segregation of duties in key financial systems.

Ms. Atre described the approach for conducting the IT audit, and shared her observations including the following: contractors were not assigned end dates for system access; periodic system access reviews not performed by management; lack of disaster recovery protocols; lack of formal policy dictating schedule cadence review of firewall logs, rulesets and/or changes; no second level approval required for ambassador to change website filtering lists; GL system allows posting to closed periods; and no preventative control for changes to vendor master file.

Mr. Finger discussed the Management response to the audit findings including implementation of contractor end dates, management of active employee access, policies updated to document quarterly disaster recovery testing, website blocking access procedures, and controls to prevent posting to closed periods.

Member Pamela Goynes-Brown asked if limited access would be available after the implementation of hard stops to closed periods, to which Mr. Finger responded that it would almost never occur since in most reporting cases, the need would be immaterial.

Steve Hill, Chief Executive Officer (CEO)/President, emphasized the importance of transparency and shared his thoughts on the improvement of the LVCVA's audit processes.

Chair McManus shared his experiences with disaster recovery and IT risks and highlighted the importance of cybersecurity.

Mr. Finger thanked Chair McManus for his insights.

This was an information item and did not require Committee action.

ITEM D. **Proposed 2023 Audit Plan**

Mr. Finger described the LVCVA's internal audit plan process as a risk-based effort involving both qualitative and quantitative criteria and ranked assessments.

Mr. Finger outlined the 2023-2025 internal audit plan with the following recommended format: Cox, fraud risk assessment, IT cybersecurity, employee travel and entertainment reimbursements, Monorail follow-up, safety and security, and Monorail maintenance audits in 2023; Centerplate, advertising, segregation of duties, safety, and major construction audits in 2024; utility commissions, event sponsorship, IT general controls, and major construction audits in 2025.

Ms. Atre confirmed that the proposed plan encompassed the 16 top risks that were identified during the risk assessment process.

**Vice Chair Naft moved, and it was carried by unanimous vote of the voting members to recommend approval of the calendar year 2023 audit plan to the Board of Directors.**

ITEM E. **Reappointment of Internal Audit Firm**

Mr. Finger expressed satisfaction with BDO USA, LLP's performance on the LVCVA's audits and requested that the Committee consider recommending to the Board of Directors: 1) Reappointment of BDO USA, LLP as the internal audit firm for the period from January 1, 2023, through December 31, 2023, in the amount of \$225,000; 2) Authorizing the Chief Financial Officer (CFO) to exercise two optional one-year extensions with BDO in the amount of \$225,000 per year; and 3) Authorizing the CFO to execute the agreements.

Member Sewald disclosed that she is employed by the Vegas Chamber where she serves as President and CEO, and Agenda Item E considers the reappointment of BDO USA, LLP as the LVCVA's internal audit firm. She stated that Mr. Bill Nelson, a Partner at BDO USA, LLP serves on the Vegas Chamber's Board of Trustees, but is not a member of the Vegas Chamber's executive committee which exercises a supervisory role over Ms. Sewald in her official capacity. Member Sewald stated that the independence of judgement of a reasonable person in her situation would not be materially affected by her position with the Vegas Chamber and therefore she will be voting on Agenda Item E.

Fiscal Impact

FY 2023: \$112,500 Expenditure

FY 2024: \$225,000 Expenditure

FY 2025: \$225,500 Expenditure

FY 2026: \$112,500 Expenditure

**Member Goynes-Brown moved, and it was carried by unanimous vote of the voting members to recommend to the Board of Directors: 1) Reappointment of BDO USA, LLP as the internal audit firm for the period from January 1, 2023, through December 31, 2023, in the amount of \$225,000; 2) Authorizing the Chief Financial Officer (CFO) to exercise two optional one-year extensions with BDO in the amount of \$225,000 per year; and 3) Authorizing the CFO to execute the agreements.**

**SET NEXT MEETING DATE**

Chair McManus stated the next meeting will be dependent on actions that are necessary.

**COMMENTS FROM THE FLOOR BY THE PUBLIC**

There were no comments from the floor by the public.

Chair McManus acknowledged that this would be his final meeting as Chair of the Audit Committee and recognized the progress of the organization during his tenure.

Mr. Finger thanked Chair McManus for his efforts as Audit Committee Chair.

**ADJOURNMENT**

Chair McManus adjourned the meeting at 9:53 a.m.

Respectfully submitted,

Date Approved: March 13, 2023

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Silvia Perez  
Executive Assistant to the Board


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Michael Naft  
Audit Committee Chair

# LAS VEGAS CONVENTION AND VISITORS AUTHORITY

## AUDIT COMMITTEE MEETING

### AGENDA DOCUMENTATION

<b>MEETING DATE:</b>	<b>MARCH 13, 2023</b>	<b>ITEM A</b>
<b>TO:</b>	<b>BOARD OF DIRECTORS</b>	
<b>FROM:</b>	<b>ED FINGER CHIEF FINANCIAL OFFICER</b>	<div style="border: 1px solid black; padding: 2px;"> <small>DocuSigned by:</small>    <small>93337CA3F6364C0...</small> </div>
<b>SUBJECT:</b>	<b>APPOINTMENT OF EXTERNAL AUDIT FIRM</b>	

#### **RECOMMENDATION**

That the Audit Committee consider recommending to the Board of Directors: 1) Reappointment of Eide Bailly as the independent audit firm for the fiscal year ending June 30, 2023, in the amount of \$62,000; 2) Reappointment of Eide Bailly to conduct the annual third-party audit on the receipt and use of lodging tax revenues for the Las Vegas Convention Center District (LVCCD) expansion and renovation as imposed by the Southern Nevada Tourism Improvements Act, in the amount of \$8,000; 3) Appointment of Eide Bailly for the audit of federal grant proceeds in the amount of \$10,000; 4) Authorizing the Chief Financial Officer to execute the agreements; and 5) Authorizing any residual unexpended balances from this approved expenditure to revert to available general funds.

For possible action.

#### **FISCAL IMPACT**

FY 2024      Expenditure: \$ 80,000

<b>COMMITTEE ACTION:</b>	
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**STEVE HILL**  
**CEO/PRESIDENT**

#### **PURPOSE AND BACKGROUND**

NRS 354.624 specifies that the Board of Directors, as the governing body of the Las Vegas Convention and Visitors Authority (LVCVA), must designate an audit firm no later than three months before the close of the fiscal year for which the annual audit of its financial statements is to be performed. The Southern Nevada Tourism Improvements Act, Chapter 2, Statutes of Nevada 2016, 30<sup>th</sup> Special Session at page 55, also requires an annual third-party examination of the receipt and use of funds for the LVCCD expansion and renovation. In addition, recipients of federal grants of more than \$750,000 are required to engage an audit firm to perform an audit.

Las Vegas Convention and Visitors Authority Board of Directors Meeting  
Agenda Documentation  
Meeting Date: March 14, 2023  
Subject: Appointment of External Audit Firm

On March 8, 2022, the Board of Directors designated Eide Bailly as the LVCVA's independent audit firm for a five-year period with annual reappointment by the Board. The services for the fiscal year 2023 audit will represent the second year of the five-year period. In accordance with the Audit Committee Charter, Section V, Eide Bailly's latest peer review is provided.



## Report on the Firm's System of Quality Control

January 20, 2021

To the Partners of Eide Bailly LLP and the  
National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, an audit of a broker dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eide Bailly LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP



February 18, 2021

David Stende  
Eide Bailly LLP  
4310 17th Ave S  
Fargo, ND 58103-3339

Dear David Stende:

It is my pleasure to notify you that on February 18, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is January 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Michael Fawley".

Michael Fawley  
Chair, National PRC  
+1.919.402.4502

cc: Samuel Johnson, Brian Bluhm


Firm Number: 900010018920

Review Number: 578949

# LAS VEGAS CONVENTION AND VISITORS AUTHORITY

## AUDIT COMMITTEE MEETING

### AGENDA DOCUMENTATION

<b>MEETING DATE:</b>	<b>MARCH 13, 2023</b>	<b>ITEM B</b>
<b>TO:</b>	<b>AUDIT COMMITTEE</b>	
<b>FROM:</b>	<b>ED FINGER CHIEF FINANCIAL OFFICER</b>	<small>DocuSigned by:</small>  <small>93337CA3F6364C0...</small>
<b>SUBJECT:</b>	<b>AUDIT SERVICES STAFFING AND ORGANIZATIONAL STRUCTURE</b>	

#### **RECOMMENDATION**

That the Audit Committee consider recommending to the Board of Directors, the approval of a staffing change to the LVCVA's Audit Services function to add a Senior Director of Audit Services.

For possible action.

#### **FISCAL IMPACT**

This position was included in the Board-approved fiscal year 2023 budget.

<b>COMMITTEE ACTION:</b>	
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
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**STEVE HILL**  
**CEO/PRESIDENT**

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#### **PURPOSE AND BACKGROUND**

The Audit Committee Charter requires the Committee's approval of the staffing and organizational structure of the Audit Services function. Staff recommends the addition of a Senior Director of Audit Services to lead the LVCVA's internal audit function through the management of outsourced internal audit services and the execution of self-performed audit work.

**LAS VEGAS CONVENTION AND VISITORS AUTHORITY  
AUDIT COMMITTEE MEETING  
AGENDA DOCUMENTATION**

<b>MEETING DATE:</b>	<b>MARCH 13, 2023</b>	<b>ITEM C</b>
<b>TO:</b>	<b>AUDIT COMMITTEE</b>	
<b>FROM:</b>	<b>ED FINGER CHIEF FINANCIAL OFFICER</b>	<div>DocuSigned by:  93337CA3F6364C0...</div>
<b>SUBJECT:</b>	<b>INTERNAL AUDIT REPORTS</b>	

**RECOMMENDATION**

That the Audit Committee receive a report on the Las Vegas Convention and Visitors Authority’s (LVCVA) internal audit program.

This is an information item and does not require Committee action.

**FISCAL IMPACT**

None.

<b>COMMITTEE ACTION:</b>	
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**STEVE HILL  
CEO/PRESIDENT**

**PURPOSE AND BACKGROUND**

Staff and BDO USA, LLP will provide a report on completed and in-progress internal audits.



# 2023 BOARD OF DIRECTORS REGULAR MEETING SCHEDULE



## JANUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
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## FEBRUARY

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## MARCH

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## APRIL

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30						

## MAY

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## JUNE

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## JULY

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30	31					

## AUGUST

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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

## SEPTEMBER

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## OCTOBER

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## NOVEMBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## DECEMBER

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

- Regular meetings of the Las Vegas Convention and Visitors Authority (LVCVA) Board of Directors (Board) are scheduled for the second Tuesday of each month at 9 a.m., or at the call of the chair.
- All Board meetings of the LVCVA are open to the general public.
- Per NRS 354.596(4): The public hearing on the tentative budget must be held by the governing body not sooner than the third Monday in May and not later than the last day in May.
- Agendas and approved minutes of the Board meetings are posted on the LVCVA website at: [www.lvcva.com/agenda](http://www.lvcva.com/agenda).
- Most meetings are held at the Las Vegas Convention Center in the Board Room at 3150 Paradise Road, Las Vegas, Nevada 89109. Locations of meetings are subject to change.

### REGULAR MEETINGS

January	10	May	9	September	12
February	14	June	13	October	10
March	14	July	11	November	14
April	11	August	8	December	12

### COMMITTEE MEETINGS/OTHER

Audit Committee Meeting – March 13  
Marketing Committee Meeting – April 27



# COMMITTEES OF THE LVCVA BOARD OF DIRECTORS

## **AUDIT COMMITTEE**

Commissioner Michael Naft, Chair  
Mayor Michelle Romero, Vice Chair  
Mayor Pamela Goynes-Brown  
Mr. Steve Thompson  
Councilman Steve Walton  
Councilman Brian Wursten

## **COMPENSATION COMMITTEE**

Mr. Anton Nikodemus, Chair  
Ms. Mary Beth Sewald, Vice Chair  
Mr. Scott DeAngelo  
Mr. Brian Gullbrants  
Commissioner Michael Naft  
Mayor Michelle Romero

## **LVCCD COMMITTEE**

Commissioner Jim Gibson, Chair  
Mr. Anton Nikodemus, Vice Chair  
Mayor Carolyn Goodman  
Mr. Brian Gullbrants  
Ms. Jan Jones Blackhurst  
Commissioner Michael Naft  
Mr. Steve Thompson

## **LVCVA REPRESENTATIVES ON THE LAS VEGAS EVENTS BOARD OF DIRECTORS**

Commissioner Jim Gibson  
Mayor Carolyn Goodman

## **MARKETING COMMITTEE**

Mr. Scott DeAngelo, Chair  
Mr. Brian Gullbrants, Vice Chair  
Councilman Cedric Crear  
Ms. Jan Jones Blackhurst  
Mr. Anton Nikodemus  
Ms. Mary Beth Sewald

## **POLICY COMMITTEE**

Ms. Jan Jones Blackhurst, Chair  
Mayor Pamela Goynes-Brown, Vice Chair  
Councilman Cedric Crear  
Councilman Steve Walton  
Councilman Brian Wursten

