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STATE OF NEVADA
COUNTY OF WASHOE

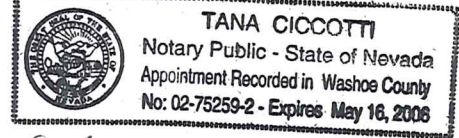
ss: Julia Ketcham

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **1/13/2006 - 1/20/2006**, for exact publication dates please see last line of Proof of Publication below.

Signed: *Julia Ketcham*

JAN 24 2006

Subscribed and sworn to before me



Tana Ciccotti

Proof of Publication

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1283 NOTICE IS HEREBY GIVEN THAT: Bill No. 1462, Ordinance No. 1283 entitled An ordinance amending the Washoe County Code by allowing an additional member to serve on the Audit Committee and to allow the Audit Committee to elect the Chairman and Vice-Chairman of the committee. was adopted on January 10, 2006 by Commissioners Galloway, Humke, Larkin, Sferrazza, and Weber. This ordinance shall be in full force and effect from and after January 20, 2006. Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street Reno, Nevada, and can be found on the County Clerk's website, www.washoecounty.us/clerks AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 176430 January 13, 20, 2006

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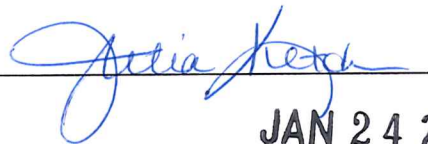
Customer Acct# **349008**
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Ad# **1000181188**
Legal Ad Cost **\$34.72**

STATE OF NEVADA
COUNTY OF WASHOE

ss: Julia Ketcham

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **1/24/2006 - 1/24/2006**, for exact publication dates please see last line of Proof of Publication below.

Signed: _____



JAN 24 2006

Subscribed and sworn to before me



Proof of Publication

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1283 NOTICE IS HEREBY GIVEN THAT: Bill No. 1462, Ordinance No. 1283 entitled An ordinance amending the Washoe County Code by allowing an additional member to serve on the Audit Committee and to allow the Audit Committee to elect the Chairman and Vice-Chairman of the committee. was adopted on January 10, 2006 by Commissioners Galloway, Humke, Larkin, Sferrazza, and Weber. This ordinance shall be in full force and effect from and after January 20, 2006. Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 75 Court Street Reno, Nevada, and can be found on the County Clerk's website, www.washoecounty.us/clerks AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No. 181188 January 24, 2006

SUMMARY: An ordinance amending the Washoe County Code by allowing an additional member to serve on the Audit Committee and to allow the Audit Committee to elect the chairman and vice-chairman of the committee.

BILL NO. 1462

ORDINANCE NO. 1283

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY ALLOWING AN ADDITIONAL MEMBER TO SERVE ON THE AUDIT COMMITTEE AND TO ALLOW THE AUDIT COMMITTEE TO ELECT THE CHAIRMAN AND VICE-CHAIRMAN OF THE COMMITTEE.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 15.545 of the Washoe County is hereby amended as follows:

15.545 Establishment of audit committee.

1. An audit committee is hereby established. The committee shall consist of at least three voting members and one non-voting advisory member. Voting members are appointed by the board of county commissioners.

(a) One member will be appointed from the board of county commissioners for a one-year term. An alternate member will also be selected to serve in the absence of the primary appointee.

(b) Additional members with appropriate expertise will be appointed from at-large with staggering two-year terms (for the first appointment, one member will serve for one-year and the other members will serve for two-years. Each subsequent appointment thereafter will be for two years).

(c) The county manager, or designee, will serve as a non-voting advisory member. The internal auditor will provide staff assistance to the audit committee.

2. The audit committee shall elect one member of the audit committee to be the chairperson and one member to be the vice-chairperson. It will be the responsibility of the chairperson to schedule all meetings of the committee and to provide the committee members with a written agenda for each meeting.

3. At least one voting member of the audit committee shall be a financial expert with understanding and experience in generally accepted accounting principles, financial statements, internal accounting controls, auditing of financial statements, and audit committee functions. At-large audit committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the county and shall not be an affiliated person with the county or any subsidiary thereof.

4. The county manager will be responsible for ensuring that the audit committee receives appropriate and necessary briefings and training relative to internal controls, preparation of financial reports, internal audit processes, governmental regulations, and

other pertinent information relative to this appointment.

5. The audit committee shall adopt a code of ethics that promotes honest and ethical conduct; full, fair, accurate, timely, and understandable disclosure in periodic reports; and compliance with applicable governmental rules and regulations.

6. The audit committee shall adopt a charter, subject to the board of county commissioner's approval, establishing the purpose, scope, organization, and responsibilities of the committee. As a minimum, the audit committee shall provide oversight for financial reporting, internal controls, and the work of the internal auditor and external auditors. The charter shall be reviewed annually and all updates shall be brought before the board of county commissioners for approval.

7. The audit committee shall meet at least four times a year or more frequently as circumstances require.

[§2, Ord. No. 1222]

[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

Proposed on the 13th day of December, 2005.

Proposed by Commissioner HUMKE

Passed on the 10th day of JANUARY, 2006.

Vote:

Ayes: LARKIN, WEBER, GALLOWAY, Humke, Sferrazza

Nays: Ø

Absent: Ø

Robert M Larkin
Chairman
Washoe County Commission

ATTEST
Pony Harvey
County Clerk

This ordinance shall be in force and effect from and after the 20th day of JANUARY, 2006

p/ord/15.545final
G. Shannon 10-27-2005