

**White Pine County Tourism and Recreation Board  
Bristlecone Convention Center – White Pine Room  
Special Meeting Minutes  
January 31, 2023 – 4 pm**

**1. CALL TO ORDER; PLEDGE OF ALLEGIANCE**

Chairman McIntosh called to order the White Pine County Tourism and Recreation Board special meeting at 4 pm. Director Horvath led in the pledge of allegiance.

**2. ROLL CALL**

<b>Board Members Present</b>	Chairman McIntosh, Marietta Henry (Zoom), Kurt Carson, Sandra Wright, Janet Van Camp
<b>Board Members Absent:</b>	None
<b>Staff Present</b>	Kyle Horvath, Errol Porter
<b>Legal Counsel</b>	McKinzie Hilton
<b>Public Present in Person</b>	Janette Trask, Nathan Robertson, George Chachas
<b>Public Present Via Zoom</b>	Mary Cain from EideBailey

**3. PUBLIC COMMENT**

George Chachas said he has yet to get any information regarding Heritage Park and Broadbent Park regarding the retaining of the grandstand. In reviewing the proposals for the rebranding of the convention center, he asked if the two architects are going to make a presentation. In reviewing some of the information he was surprised to see that the previous Board paid \$600,00 for the rebranding of this facility. He would like to know what they did for that kind of money. He has also not received any information regarding the events. He has not received information on some of the properties he gave information on earlier, whether they are licensed and so forth. When he passed the kiosk by Sports World, the snow still had not been removed from there. He has not seen anything regarding meeting ADA requirements in the new parking lot. You have a lot of requests from him for information, yet he is not receiving anything. He is still concerned about the NNR not operating under the Nevada open meeting law. He has asked if any of the Board members are on the management board for the railroad and he wants something in writing, either yes or no. To date he has not received anything regarding the amount of money being paid out for Doris Lawler. She is not an employee. He has yet to see anything regarding the request for how many conventions this facility has had in the last three years. Time called.

**4. ACTION ITEMS**

**A. Approval of Agenda, Including Removal of Agenda Items – Chairman McIntosh**

**Motion:** Member Carson moved to approve the agenda as presented.

**Motion Seconded:** Member Henry

**Motion carried**

**B. New Business**

**1. Election and Approval of Board Positions for Secretary and Treasurer**

Director Horvath said for the past two years these positions had been managed by Board members, but the NRS states it does not have to be a Board member. The proposal has been made to combine both of those positions into Secretary/Treasurer. Director Horvath said from a checks and balances scenario, it

makes him more comfortable if it is a Board member overseeing the work of the employees as opposed to the employees being the oversight.

**Motion:** Member Van Camp moved to appoint Member Wright as Secretary/Treasurer.

**Motion seconded:** Chairman McIntosh                      **Motion carried**

## **2. Report by EideBailley for Fiscal Year 21/22 Financial Audit and Acceptance of Report**

Mary Cain from EideBailley was present via Zoom. She is the lead auditor on this audit. She went over some highlights of the audit and the letter that professional standards require that advises the Board of the matters relating to the audit.

Items reviewed were:

- The independent auditor's report and their responsibility.
- The management's discussion and analysis. This was put together by the Board's management. It gives you a summary of the financial statements and puts in context what has been going on.
- The Statement of Activities. It covers the two special items for this past fiscal year which were the two PPP loans. One was forgiven last year and the second one was forgiven this year.
- The Notes to Financial Statements. We must look at compliance with laws and regulations for violations as part of the audit. One was noted. The Nevada Administrative Code requires that once every two years an inventory must be taken and that has not been done.
- The Statement of Findings and Responses. There were two findings. One was the four audit adjustments that had to be made during the process. The second was internal controls over Census data provided to PERS.

The state requires a corrected action plan be sent to them sixty days from now. That must be prepared and approved by the Board before it goes to the Department of Taxation.

Mary then went through the letter that was sent to the Board that includes items that the auditor is required to communicate to the Board. The items she touched on were what their responsibility is, the significant risks identified, the qualitative aspects of the significant accounting practices, and uncorrected and corrected misstatements.

Chairman McIntosh asked if there was a specific form that should be used for inventory. Mary indicated the depreciation schedule could be used. Sign and date it when completed.

Mary said she and her team enjoyed being in Ely and thanked Kyle and the staff for all their help.

**Motion:** Member Henry moved to accept the EideBailley audit report as presented for fiscal year 21/22.

**Motion seconded:** Member Van Camp                      **Motion carried**

## **5. PUBLIC COMMENT**

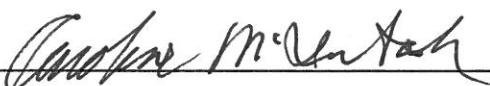
George Chachas said several years ago he had asked for an inventory sheet. He thought he was being put off but now he sees you are being written up for failure to have an inventory sheet. He would like a copy of the old one and when the new one is available. He inquired why the Board took out a loan application for \$54,000. He wants to know what the money was used for.

## **6. ADJOURNMENT**

The meeting adjourned at 4:29 pm.

Minutes submitted by: Judi Bourbeau

Minutes approved by:

  
Name

2/28/2023  
Date