Town of Amargosa Corrective Action Plan

Compliance with Law and Regulation Audit for Year Ended June 30, 2019

NRS 354.6245... 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 the recurrence of each violation of law or regulation or to correct each continuing violation.

Compliance and Accountability

Expenditures in Excess of Appropriations

Chapter 354.626 of the Nevada Revised Statutes provides that no governing body or officer or department thereof shall expend or contract to expend any money or incur any liability in excess of the amounts appropriated for that function or fund for any fiscal year.

The following funds/functions were in excess of budget appropriations.

Fund Functions in the Special Revenue Funds:

General Fund – Public Works (26101) \$ 7,560
Public Safety Sales Tax Sheriff – Public Safety (26234) \$25,574

Corrective Action

General Fund – Public Works (26101)

This expense was budgeted as an intergovernmental transfer to Nye County instead of being budgeted in the public works function. The item was budgeted, however, it was budgeted in the wrong function. The FY20 budget will be amended to reflect this modification, and the FY21 tentative budget is reflective of this correction.

<u>Public Safety Sales Tax Sheriff – Public Safety (26234)</u>

This was an oversight from the prior town clerk and a miscommunication between Nye Finance and the town clerk leading to a zero budget in this fund initially. An augment was requested, however, the additional transition of staff in the Town admin office let this item go unresolved. The budget for FY20 is proper for the fund, and the tentative for FY21 is also budgeted properly.

No filing of approved augmented budget submitted to the Department of Taxation

This went unresolved due to transition in the administration offices of the Town of Amargosa. All new town clerks are provided extensive budget training by Nye County Finance which included budget augments as a topic taught. Nye County Finance remains a resource for town clerks to reach out thought-out the year for questions surrounding the budget process. Continued turn over in the town staff has proven the town's budget challenging to manage.

Approved the 20th day of April 2020.	
	Carmen Brown, Chairman of the Board
	Carolyn Allen, Vice Chair of the Board
	Melanie Morales, Board member
	Trevor Dolby, Board member
	Pat Minshall, Board member