



NYE COUNTY SCHOOL DISTRICT

484 S WEST STREET • PAHRUMP, NEVADA 89048 • TELEPHONE (775) 727-7743 • FAX (775) 727-7768

EXECUTIVE CABINET

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Laura Weir - Assistant Superintendent
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Corr:002:25

MEMORANDUM

Date: January 31, 2025
TO: Board of Trustees
FROM: Raymond Ritchie, Chief Operating Officer
SUBJECT: Appointment of Auditor

Please see the attached packet regarding the Auditing Services provided by Mr. McArthur's office.

Mr. McArthur's firm has audited the financial work of the Nye County School District for a number of years. He and his staff are familiar with NCSD policies, procedures, accounting software, and accounting staff, which has allowed us to build a cohesive working relationship throughout the years. Mr. McArthur's office conducts Nye County's audit, along with several other counties, school districts and government entities across the state. His knowledge of local governments in rural Nevada is valuable in obtaining a thorough picture of the finances of the school district as well as the year-end audit.

I am asking the Board of Trustees to appoint Daniel C. McArthur's firm as our auditor for the 2025-2026 audit.

RR:es

NYE COUNTY SCHOOL DISTRICT

Auditing Services

Daniel C. McArthur, Ltd.
501 South Rancho Drive, Ste. E-30
Las Vegas, Nevada 89106
(702) 385-1899

Contact Person:
Daniel C. McArthur
Certified Public Accountant

January 29, 2025

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DANIEL C. McARTHUR, LTD
Certified Public Accountant

Quail Park III • 501 So. Rancho Dr., Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • (702) 385-9619

LETTER OF TRANSMITTAL

January 29, 2025

Raymond Ritchie, Chief Operating Officer
Nye County School District
484 S. West Street
Pahrump, NV 89048

Daniel C. McArthur, Ltd., is pleased to submit information for auditing and accounting services for the year ending June 30, 2025. We are a certified public accounting firm experienced in auditing local governments in the State of Nevada. Over the past thirty years, we have provided accounting and auditing services to local governments and non-profit organizations throughout the state of Nevada and feel that this experience is an indication of the quality of services we can provide you.

Our examination of the District will include substantial principal involvement; we are actively involved with our engagements, enabling us to make timely decisions on all matters affecting the examination. We feel that this enables us to provide you with the highest quality services and gives us the opportunity to propose a reasonable fee for the services requested.

We understand that the scope of the services to be performed will include the following:

- Conduct an audit the financial statements of Nye County School District in accordance with auditing standards generally accepted in the United States of America and *Governmental Auditing Standards*, Issued by the Comptroller General of The United States.
- Render an Auditor's Report expressing an opinion on the fair presentation of the governmental activities, each major fund, and the aggregate remaining fund information and the notes to the financial statements which comprise the basic financial statements and an "in-relation-to" opinion on the combining and individual fund financial statements and the schedule of expenditures of federal awards.
- Apply limited audit procedures to the Management's Discussion and Analysis, required supplementary information pertaining to the budgetary comparison information of each major fund, the schedule of changes in postemployment benefits liability and related ratios, the schedule of proportionate share of the net pension liability and the schedule of contributions, and the schedule of changes in total OPEB liability and related ratios.

- Apply certain limited procedures concerning compliance with the Nevada Revised Statutes as required by Nevada Revised Statutes Chapter 354.
- Report on internal control over financial reporting and on compliance and other matters in accordance with *Government Auditing Standards* that could have a material effect on the financial statements.
- Report on Compliance for each major Federal program and on internal control over compliance required by the Uniform Guidance.
- Assist with the preparation of the financial statements.

We understand the timeframe in which the work needs to be performed and we commit to completing the engagement within the required time.

Daniel C. McArthur, Ltd., is a local Nevada firm incorporated in the State of Nevada, with offices at 501 S. Rancho Drive, Ste. E-30, Las Vegas, Nevada, 89106. Daniel C. McArthur is the person authorized to represent the Proposer. His e-mail address and telephone number are dan@danielmcarthur.com and 702-385-1899, respectively.

The remainder of this proposal provides detailed information about the team we will assign to this engagement, our approach and our understanding of the services to be provided, and our ability to complete the work within the required time schedule. We wish to again express our appreciation for the opportunity to present our proposal to serve as independent auditor to the District. We would welcome the opportunity to meet with you to discuss our proposal in detail and answer any questions which may arise.

DANIEL C. MCARTHUR, LTD.



Daniel C. McArthur
Certified Public Accountant

LICENSED TO PRACTICE IN NEVADA

The Firm, Daniel C. McArthur, Ltd., is licensed with the Nevada State Board of Accountancy. The license is active, license number CORP-00234.

Daniel C. McArthur and Hillary Crow are licensed Certified Public Accountants in the State of Nevada with the Nevada State Board of Accountancy. All licenses are active.

INDEPENDENCE

Our standards require that we be without bias with respect to your operations. The Firm is independent of Nye County School District, ("the District") as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "*Governmental Auditing Standards*."

The Firm has had no professional relationships with Nye County School District for the past five (5) years that would constitute a conflict of interest relative to performing the audit.

FIRM QUALIFICATIONS AND EXPERIENCE

Local Firm

The Firm of Daniel C. McArthur, Ltd. is a local Nevada firm located in Las Vegas, Nevada. The audit will be conducted from its Las Vegas, Nevada office.

Profile of Audit Firm

Daniel C. McArthur, Ltd. is a professional accounting firm that began in 1984, specializing in local government audits, consulting, business services, and taxation. We strive to give our clients excellent service by employing knowledgeable staff. Each employee is required to complete continuing education each year to ensure that they are on top of the ever-changing audit and accounting standards. Our firm is committed to personalized client service. Here at Daniel C. McArthur, Ltd., we feel that an informed client is our best customer; therefore, we try to inform our clients of any changes that may benefit them.

Our success has been driven by utilizing staff that is experienced and well trained in governmental operations. Daniel C. McArthur, Ltd. recognizes that its most important product is prompt and effective service of the highest quality. The quality of our service allows us an opportunity to be an integral part of your finance team. We know that communication, expertise, education, and audit approach are important factors in the District's relationship with an audit firm. We have addressed each factor as follows:

- **Communication** - We will assist our clients in reaching their maximum potential by open communications and teamwork. This means that we will do the following for you:
 - Present to you a clear audit plan well before year end.
 - Provide an exit conference that not only addresses audit issues but offers suggestions to make your work easier.
 - Return phone calls and emails promptly.
 - Respond to phone calls and routine questions without additional charge.
 - Provide principal audit presentation to the District Board of Trustees.
- **Expertise and Experience of our Team** – We have significant experience with local government entities in Nevada.
 - We audit twenty-six units of local government in the State of Nevada.
 - The majority of our staff devote over 50-percent of their time to government services.
- **Team Education and Resources** - The Firm is committed to providing a team environment that fosters growth and development through continuous training and learning.

Daniel C. McArthur, Ltd. has a full-time professional staff of six and two support staff members. Our Firm's ability to serve you is evidenced by our governmental client base and the capabilities of our personnel.

The following table shows the number of our professional staff who provide Governmental services by position within the firm.

Personnel

Position	Number of Employees	Number of Licensed CPA's
Principal	1	1
Manager	2	1
Staff Accountant	5	-
Support Staff Total	2	-
	10	2

Our governmental audit client base and commitment of staff to Governmental Services has provided our firm with the competence to serve Nye County School District professionally and efficiently. Our government audit client base includes school districts, counties, cities, towns, special districts, and a state government organization.

The audit will be conducted from our Las Vegas office, including field supervision and review.

The Firm is subject to the American Institute of Certified Public Accountants' Peer Review Program, and has received an unmodified opinion on its Peer Review; a copy of which is attached to this Proposal in Appendix A. Our Peer Review, which included governmental audits, was completed in 2021.

The Firm has not had any Federal or State desk reviews or field reviews of its audits in the last three (3) years. The Firm has had no disciplinary action taken since its inception. There are no disciplinary actions pending against the Firm during the past three (3) years with state regulatory bodies or professional organizations.

PRINCIPAL, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

Continuing Professional Education

The Firm is committed to a continuing professional education program which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to following those standards, which result in quality audit services, including continuing education for all accounting staff each year. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting.

Quality of Staff - Staff Continuity

Key team members are licensed to practice as certified public accountants in the State of Nevada.

While turnover in a CPA firm is natural, our firm is committed to retaining its qualified experienced auditors. The firm principal has been engaged in the audit of governmental entities for many years and will continue to be. Key personnel who will be assigned to the engagement have each been with the firm and have governmental audit and accounting experience for 10 or more years.

Our firm has experienced very low turnover. Individuals are hired who have Bachelor or Master's degrees in accounting from universities and colleges. We have a quality control system in place to make sure that our work meets professional standards. This is further evidenced by our recent quality control review report attached to this proposal. We also attempt to keep the same audit team on the engagement during the term of an agreement.

Professional Staff – To Be Assigned for Professional Services for Nye County School District

Daniel C. McArthur, CPA
Principal
dan@danielmcarthur.com

Mr. McArthur is a licensed CPA by the State of Nevada (certificate #1199). As a certified public accountant, he is responsible for non-profit organizations and governmental entities including counties, school districts, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and Uniform Guidance engagements. He has many years of experience relating to management advisory services.

He has over 30 years of experience auditing local governments and non-profit organizations in Nevada and over 50% of his billable time relates to governmental clients. He is a member of the American Institute of Certified Public Accountants, Nevada Society of Certified Public Accountants, and the Government Finance Officers Association (GFOA).

He graduated from Southern Utah University with a B.S. Degree in Accounting.

Stacy Carroll
Manager
stacy@danielmcarthur.com

Ms. Carroll joined the Firm in 2002 after graduating from the University of Nevada, Las Vegas. Her work includes planning and supervising audits of school districts, counties, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and Uniform Guidance audit engagements. She has over 20 years of experience auditing local governments and non-profit organizations in Nevada and over 50% of her billable time relates to governmental clients.

She graduated from the University of Nevada, Las Vegas, with a B.S. Degree in Business Administration and Accounting.

Hillary C. Craw, CPA
Manager
hillary@danielmcarthur.com

Ms. Craw is a licensed CPA by the State of Nevada (certificate #5718). She joined the Firm in 2007 after graduating from the University of Utah. Her work includes planning and supervising audits of school districts, counties, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and *Uniform Guidance* audit engagements. She has over 15 years of experience auditing local governments and non-profit organizations in Nevada and over 50% of her billable time relates to governmental clients.

She graduated from the University of Utah with a B.S. Degree in Accounting.

Eunice Jho
eunice@danielmcarthur.com

Ms. Jho joined the Firm in 2018 after graduating from the University of Nevada, Las Vegas. Her work includes audits of school districts, counties, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and Uniform Guidance audit engagements. She has 5 years of experience auditing local governments and non-profit organizations in Nevada and over 50% of her billable time relates to governmental clients.

She graduated from the University of Nevada, Las Vegas, with a B.S. Degree in Business Administration and Accounting.

Guillermo Gonzalez
guillermo@danielmcarthur.com

Mr. Gonzalez joined the firm in 2023. His work includes audits of school districts, counties, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and Uniform Guidance audit engagements. He has 5 years of experience in accounting and over 50% of his billable time relates to governmental clients.

He graduated from the University of Nevada, Las Vegas, with a B.S. Degree in Business Administration and Accounting.

Camille Riggs
camille@danielmcarthur.com

Ms. Riggs joined the firm in 2024. Her work includes audits of school districts, counties, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and Uniform Guidance audit engagements.

She graduated from the University of Nevada, Las Vegas, with a B.S. Degree in Business Administration and Accounting.

Alexandria Johnson
alexandria@danielmcarthur.com

Ms. Johnson joined the firm in 2024. Her work includes audits of school districts, counties, cities/towns, special districts, *Governmental Auditing Standards* audit engagements and Uniform Guidance audit engagements.

She graduated from Jackson State University, Jackson Mississippi, with a Master's degree in accounting.

SIMILAR ENGAGEMENTS WITH OTHER NEVADA SCHOOL DISTRICTS

We have long-term relationships with local governments in Nevada. Our Nevada audit client base includes three counties, three school districts, one city, three towns, twelve special districts and one state-wide local government.

Appendix C includes a limited reference listing of Nevada Local Governments we provide audit services to and the type of service.

SPECIFIC AUDIT APPROACH

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The following is an overview of our audit approach for each segment of the audit.

Planning

Emphasis is placed on the planning phase of the audit engagement. With proper planning, we can ensure that the audit fieldwork will be performed in a timely manner and with few interruptions to the District's staff.

During this phase of the engagement, we will meet with key District officials to discuss our specific audit plan and timing. We will inquire about any risk issues that officials may be aware of, any areas of concern they may have, or anything else that may be material to the audit.

As part of the planning phase, we will review financial statement materiality. Our approach will not only consider changes in fund equity (net increase or decrease) but also focuses on total assets and total revenue to scope our audit approach, to evaluate actual or potential errors, and to develop audit samples.

Risk Assessment

Our Firm will follow generally accepted auditing standards to assess risk. These auditing standards affect the amount and type of information we will gather to conduct the audit. We will:

- Obtain an understanding of the District and its business environment, significant risks the District faces, and how the District mitigates those risks. This will include examining how the District measures financial performance and internal control over financial reporting.
- Examine and review places where the District's financial statements may be susceptible to material misstatement or fraud.
- Determine internal controls implemented and assess those controls.

We will examine internal control documentation and complete various questionnaires for significant areas such as cash, capital assets, property taxes, distributive school fund and payroll/benefits, and interview District officials concerning internal control. We will also observe transactions or prepare core review narratives that describe the steps taken during the various phases of the District's operating cycles.

We will interview District personnel and review minutes of District Board of Trustees' meetings and obtain documentation such as organizational charts, policy and procedures, operating manuals, approved budgets, and significant contracts and agreements. We will also meet with District Officials and review internal control procedures and financial preparation procedures with them.

We will interview District personnel concerning laws, regulations, and District ordinances that relate to financial matters, and obtain copies of such documents.

Based on this information, we will evaluate the design of internal controls. Weaknesses and recommendations for improvements will be discussed immediately. At the conclusion of fieldwork, we will summarize internal control weaknesses and recommendations and review them with management. We may issue a formal management letter. If control deficiencies and compliance issues are noted we will review our findings with management and, if necessary, report the control deficiencies in our report on internal control and compliance.

Fieldwork

We will design our fieldwork procedures based on our assessment of the District's internal control system and take advantage of the systems strengths and the strengths of the District's Director of Financial Services and Staff. We will obtain evidence to support financial statement amounts and disclosures during fieldwork. Fieldwork will include:

- Performing tests of controls, if considered necessary
- Performing tests of key items – Some items within an account may be large enough by themselves to involve significant risk of material misstatement. These key items can be audited individually.
- Performing tests of details of account balances and classes of transactions through sampling – a detailed auditing of representative individual items selected from a population.
- Analytical procedures-reviewing account information as it relates to other accounts, historical trends, and other measurements.
- Obtaining information from third parties in support of financial statement amounts and assertion, such as bank confirmations and legal representations.
- Reviewing compliance with law and regulation
- Evaluating quality and sufficiency of audit evidence
- Evaluating misstatements
- Holding an exit conference with District Officials and District to review findings.

Report and Communications Delivery

Our commitment to a smooth engagement also includes the timely delivery of our completed reports. After completing fieldwork, we will communicate with District Officials to ensure the timely preparation and completion of financial statements. We know that a significant amount of audit information may come from third parties. Sometimes, information from those parties is not received on time. To keep your report timely, we will keep you informed and may ask for your help in getting third-party information.

Presentation to the District Board of Trustees

We will make a presentation to the District Board of Trustees concerning the results of our audit and review the financial statements with the board of Trustees to provide a better understanding of the financial statements.

Sampling

Audit sampling enables conclusions to be drawn about an entire population based on tests of a sample taken from that population. The ability to draw valid conclusions based on a sample depends on determining an appropriate sample size, having an appropriate sampling approach and method of selection, and appropriately following up on expectations. Our audit sampling approach first considers whether selecting all items or selecting specific items will be more efficient and effective than audit sampling. Our approach allows for auditor judgement in designing an appropriate sample for each circumstance.

The sampling approach anticipated to be used in connection with the various areas of the audit is one that is judgmental in nature. Our audit sampling approach first considers whether selecting all items or selecting specific items will be more efficient and effective than audit sampling. Our approach allows for auditor judgement in designing an appropriate sample for each circumstance. All sample sizes will be sufficient to meet compliance requirements.

We will perform test of the District's compliance with certain provisions of laws, regulations, contracts and grants. We will review various documents, grant agreements and contracts, compliance to the Nevada Revised Statutes, and the Nevada Administrative Code and single audit compliance.

Analytical Procedures

Analytical procedures are evaluations of financial information made by a study of plausible relationships around both financial and non-financial data. They are required in the planning and final review stage, but our Firm encourages staff to use them in substantive testing where possible. Our Firm management directs the use of analytical procedures as follows:

- **Planning** - The objective for analytical procedures at this stage is to direct attention to likely misstatements. We use trend analysis to meet our objective in planning. Examples of trend analysis would be comparisons to budgets for funds that adopt a budget and/or comparison to the prior year. We also may consider comparison among three to five years. Additional testing may result if the expectations established at the start of the trend analysis are not met.
- **Substantive Testing** - The objective of analytical procedures at this stage is to support or refute financial statement account balances. We have found that analytical procedures are more efficient and can be more effective than tests of details. Depending on the makeup of the account, we will use trend analysis, ratio analysis, and reasonableness tests using financial and /or nonfinancial data to develop an expectation of an account balance.

- **Final Review** - The objective is to review the reasonableness of financial statement account balances. We use trend analysis to meet our objectives. This trend analysis is completed on final audited amounts.

Internal Control

As part of developing our audit approach, we will spend time documenting the control structure of the District. This will include the following:

- Completion of internal control questionnaires for each significant operating cycle of the District
- Interviews of staff concerning the internal controls of the District
- Interviews of the District’s Officials concerning internal control
- Reviewing policy and procedure manuals of the District
- Performing a walk-through of controls

Compliance with Law and Regulation

Identification of applicable laws and regulations will begin with an inquiry of the District’s management as to their understanding of applicable laws and regulations. In addition, we will review various documents and agreements, the Nevada Revised Statutes, and the Nevada Administrative Code. We have experience in auditing local governments in the State of Nevada and are familiar with the laws and regulatory environment in which the District operates.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

At this time, we do not anticipate any potential audit problems. If problems were to arise, we would carefully work with the District to resolve the matter.

STAFF REPLACEMENT-SENIOR STAFF TO BE ASSIGNED TO THE ENGAGEMENT

Daniel C. McArthur will be the assigned principal for the audit engagement. Stacy Carroll and Hillary Crow will be assigned as Senior-level managers.

The firm understands the stated requirements for engagement staff replacements for principal and manger staff, which requires the approval of the District.

CONSULTATION SERVICES – STAFF RESOURCES

Our staff will be available year around for consultation concerning accounting and compliance issues.

DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The Firm is not currently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from audit participation by any state or federal department of agency. The Firm has experienced no settlements or terminations for default in the past five (5) years and has no pending terminations.

APPENDIX A
PEER REVIEW

Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

October 2, 2021

To the Owner of
Daniel C. McArthur CPA Ltd.
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Daniel C. McArthur CPA Ltd. (the firm) in effect for the year ended March 31, 2021. 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. 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 a compliance audit under the Single Audit Act.

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 Daniel C. McArthur CPA Ltd. in effect for the year ended March 31, 2021, 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*. Daniel C. McArthur CPA Ltd. has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.

APPENDIX B
LIST OF REFERENCES

Reference Form

Firm Name: Daniel C. McArthur, Ltd.

Company Name:	Esmeralda County School District
Contact Person:	Anabel Guerrero, Financial Manager
Address:	P.O. Box 129 Dyer, NV 89010
Phone:	(775) 572-3250
E-mail address:	aguerrero@ecsdnv.org
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i>

Company Name:	Lincoln County School District
Contact Person:	Ginger Shumway, Business Manager
Address:	P.O. Box 118 Panaca, NV 89042
Phone:	(775) 728-8015
E-mail address:	gshumway@lcsdnv.com
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i> / Single Audit

Company Name:	Lincoln County, Nevada
Contact Person:	Amy Elmer, County Recorder/Auditor
Address:	P.O. Box 218 Pioche, NV 89043
Phone:	(775) 962-8076
E-mail address:	aelmer@lincolnnv.com
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i> / Single Audit

Company Name:	Nye County, Nevada
Contact Person:	Raelyn Powers
Address:	2100 E. Walt Williams Drive, Suite 100 Pahrump, NV 89048
Phone:	(775) 751-4200
E-mail address:	rpowers@nyecountynv.gov
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i> / Single Audit

Company Name:	Esmeralda County, Nevada
Contact Person:	Vera Boyer, County Auditor
Address:	P.O. Box 458 Goldfield, NV 89013
Phone:	(775) 485-6337
E-mail address:	vboyer@esmeraldacountynv.gov
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i> / Single Audit

Company Name:	State Bar of Nevada
Contact Person:	Marc Merisol, Director of Finance
Address:	3100 West Charleston, Suite 100 Las Vegas, NV 89102
Phone:	(702) 317-1405
E-mail address:	marem@nvbar.org
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i>

Company Name:	City of Caliente Nevada
Contact Person:	Brenda Northup
Address:	100 Depot Ave PO Box 1006 Caliente, NV 89008
Phone:	(775) 726-3131
E-mail address:	croisum@cityofcaliente.com
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i>

Company Name:	Town of Tonopah Nevada
Contact Person:	Rebecca Braska, Administrative Supervisor
Address:	140 S. Main Street Tonopah, NV 89049
Phone:	(775) 482-6336
E-mail address:	bbraska@tonopahnevada.com
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i>

Company Name:	NyE Community Coalition
Contact Person:	Stacy Smith Executive Director
Address:	1020 E. Wilson Pahrump, NV 89060
Phone:	(775) 727-9970
E-mail address:	stacy@nyeccc.org
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i> / Single Audit

Company Name:	Boulder City Library
Contact Person:	Kimberly Diehm, Director
Address:	701 Adams Boulevard Boulder City, NV 89005
Phone:	(702) 293-1281
E-mail address:	bcdirector@bclibrary.org
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i>

APPENDIX C

PROFESSIONAL STAFF RESUMES AND CPE



Daniel C. McArthur, CPA
President
dan@danielmcarthur.com

Mr. McArthur is a licensed CPA by the State of Nevada (certificate #1199). He established the accounting firm of Daniel C. McArthur, Ltd. As a certified public accountant, he is responsible for planning and supervising audits of non-profit organizations, governmental entities, *Governmental Accounting Standards* audit engagements and Uniform Guidance audit engagements.

He has over 30 years of experience auditing non-profit organizations and local governments in Nevada and over 50% of his billable time relates to audit clients.

He graduated from Southern Utah University with a B.S. Degree in Accounting.

Relevant continuing professional education as required by the American Institute of Certified Public Accountants and Government Accountability Office:

- 2024 CPE: 43 hours of Audit & Accounting and 4 hours of ethics.
- 2023 CPE: 37 hours of Audit & Accounting and 4 hours of ethics.
- 2022 CPE: 42 hours of Audit & Accounting.



Stacy Carroll

stacy@danielmcarthur.com

Ms. Carroll joined the Firm in 2002 after graduating from the University of Nevada, Las Vegas. Her work includes planning and supervising audits of non-profit organizations, school districts, counties, cities/towns, special districts, *Governmental Accounting Standards* audit engagements and Uniform Guidance audit engagements. She has 21 years of experience auditing local governments and non-profit organizations in Nevada and over 50% of her billable time relates to governmental clients.

She graduated from the University of Nevada, Las Vegas, with a B.S. Degree in Business Administration and Accounting.

Continuing professional education as required by the American Institute of Certified Public Accountants and Government Accountability Office:

- 2024 CPE: 40 hours of Audit & Accounting
- 2023 CPE: 48 hours of Audit & Accounting, and 4 hours of ethics
- 2022 CPE: 52 hours of Audit & Accounting



Hillary C. Craw, CPA
hillary@danielmcarthur.com

Ms. Craw is a licensed CPA by the State of Nevada (certificate #5718). She joined the Firm in 2007 after graduating from the University of Utah. Her work includes planning and supervising audits of non-profit organizations, school districts, counties, cities/towns, special districts, *Governmental Accounting Standards* audit engagements and Uniform Guidance audit engagements. She has 16 years of experience auditing local governments and non-profit organizations in Nevada and over 50% of her billable time relates to audit clients.

She graduated from the University of Utah with a B.S. Degree in Accounting.

Continuing professional education as required by the American Institute of Certified Public Accountants and Government Accountability Office:

- 2024 CP4: 40 hours of Audit & Accounting including 4 hours of ethics.
- 2023 CPE: 41 hours of Audit & Accounting.
- 2022 CPE: 40 hours of Audit & Accounting including 4 hours of ethics.



Eunice Jho

eunice@danielmcarthur.com

Ms. Jho joined the Firm in 2018 after graduating from the University of Nevada, Las Vegas. Her work includes audit and accounting services for the Firm's governmental clients. She has five years of experience auditing local governments in Nevada. Over 50% of her billable time relates to governmental clients.

She graduated from the University of Nevada, Las Vegas, with a Master's Degree in Accounting.

Continuing professional education as required by the American Institute of Certified Public Accountants and Government Accountability Office: