



# NYE COUNTY SCHOOL DISTRICT

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

## EXECUTIVE CABINET

Joseph H. Gent, Ed.D. - Superintendent  
Laura Weir - Assistant Superintendent  
Genoveva Lopez-Angelo - Assistant Superintendent  
Ray Ritchie - Chief Operating Officer  
Michelle "Chelle" Wright, PHR - Director of HR

## BOARD OF TRUSTEES

Bryan Wulfenstein - President  
Leslie Campos - Vice President  
David Harris - Clerk  
Nathan Gent  
Chelsy Fischer  
Robert White  
Larry Small

Corr:001:26

## MEMORANDUM

Date: February 2, 2026

TO: Board of Trustees

FROM: Raymond Ritchie, Chief Operating Officer

SUBJECT: Appointment of Auditor

A handwritten signature in blue ink, appearing to read "Raymond Ritchie".

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 year ending June 30, 2026.

RR:es

# 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

January 30, 2026

To the Board of Trustees and Chief Operating Officer

Nye County School District

Pahrump, Nevada

We are pleased to confirm our understanding of the services we are to provide for NYE COUNTY SCHOOL DISTRICT for the year ended June 30, 2026.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of NYE COUNTY SCHOOL DISTRICT as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement NYE COUNTY SCHOOL DISTRICT's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to NYE COUNTY SCHOOL DISTRICT's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Changes in the District's Total OPEB Liability and Related Ratios
- 3) Schedule of the District's Proportionate Share of the Net Pension Liability
- 4) Schedule of the District's Contributions to Pension Plans

We have also been engaged to report on supplementary information other than RSI that accompanies NYE COUNTY SCHOOL DISTRICT's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Combining and individual fund financial statements and schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to General Accepted Auditing Standards (GAAS), significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. We have also considered the timing of receivables and payables to be a significant risk.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of NYE COUNTY SCHOOL DISTRICT's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of NYE COUNTY SCHOOL DISTRICT's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on NYE COUNTY SCHOOL DISTRICT's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 30, 2026.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of NYE COUNTY SCHOOL DISTRICT in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. We will prepare the trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information into a working balance based on management's chart of accounts. We will also assist with reconciliation of accounts. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, **RAYMOND RITCHIE**, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of DANIEL C. MCARTHUR, LTD. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to U.S. Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DANIEL C. MCARTHUR, LTD. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the U.S. Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

As an attest client, DANIEL C. MCARTHUR, LTD. cannot retain your documents on your behalf. This is in accordance with the ET 1.295.143 of the *AICPA Code of Professional Conduct*. NYE COUNTY SCHOOL DISTRICT is responsible for maintaining its own data and records.

DANIEL C. MCARTHUR. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, information technology, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

## Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the School Board of Trustees of NYE COUNTY SCHOOL DISTRICT. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

You have engaged us to include in our report a section that discusses key audit matters, if any, identified during our audit. Key audit matters are matters that are communicated or required to be communicated to those charged with governance that were, in the auditor's professional judgment, of most significance to the audit of the financial statements of the current period. Key audit matters may involve, among other things, areas of higher assessed risk of material misstatement or significant identified risks; areas that required significant auditor judgment, such as accounting estimates or other areas subject to a high degree of estimation uncertainty; or the effect of significant events or transactions in the current period. For each key audit matter identified in our report, our report will describe the primary reason(s) we designated it as a key audit matter, how it was addressed in the audit, and refer to the financial statement account(s) or disclosure(s) related to it. The communication of key audit matters does not alter in any way our opinion on the financial statements, taken as a whole. If our audit does not identify any key audit matters, our audit report will state that conclusion.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to NYE COUNTY SCHOOL DISTRICT and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

DANIEL C. MCARTHUR, LTD.



DANIEL C. MCARTHUR

CERTIFIED PUBLIC ACCOUNTANT

RESPONSE:

This letter correctly sets forth the understanding of NYE COUNTY SCHOOL DISTRICT.

Management signature: \_\_\_\_\_

Title: Chief Operating Officer

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

**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 30, 2026

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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, 2026

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, 2026. 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](mailto: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 Craw 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**

<u>Position</u>	<u>Number of Employees</u>	<u>Number of Licensed CPA's</u>
Principal	1	1
Manager	2	1
Staff Accountant	6	-
Support Staff Total	2	-
	<b>11</b>	<b>2</b>

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 2024.

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](mailto: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](mailto: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](mailto: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.

Jolene Gauchat  
[jolene@danielmcARTHUR.com](mailto:jolene@danielmcARTHUR.com)

Ms. Gauchat joined the Firm in 2015 after graduating from the University of Nevada, Las Vegas. Her work includes audit and accounting services for the Firm's audit clients. She has 10 years of experience performing accounting services and audits of non-profit organizations, local governments, *Governmental Accounting Standards* audit engagements, and Uniform Guidance audit engagements. in Nevada. Ms. Gauchat left the Firm for two years working for the State of Nevada's Controllers Office before returning to the Firm in 2025.

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

Eunice Jho  
[eunice@danielmcARTHUR.com](mailto: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 7 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](mailto: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](mailto: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.

## **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 – 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 non-financial 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 Craw will be assigned as Senior-level managers.

The firm understands the stated requirements for engagement staff replacements for principal and manager 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 or 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**



**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

December 4, 2024

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, 2024. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, 2024, 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:	<a href="mailto:aguerrero@ecsdnv.org">aguerrero@ecsdnv.org</a>
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:	<a href="mailto:gshumway@lcstdnv.com">gshumway@lcstdnv.com</a>
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:	<a href="mailto:aelmer@lincolnnv.com">aelmer@lincolnnv.com</a>
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:	<a href="mailto:rpowers@nyecountynv.gov">rpowers@nyecountynv.gov</a>
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:	<a href="mailto:vboyer@esmeraldacountynv.gov">vboyer@esmeraldacountynv.gov</a>
Description of services provided:	Audit in accordance with <i>Government Auditing Standards</i> / Single Audit

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:	<a href="mailto:croisum@cityofcaliente.com">croisum@cityofcaliente.com</a>
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:	<a href="mailto:bbraska@tonopahnevada.com">bbraska@tonopahnevada.com</a>
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:	<a href="mailto:stacy@nyecc.org">stacy@nyecc.org</a>
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:	<a href="mailto:bcdirector@bclibrary.org">bcdirector@bclibrary.org</a>
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](mailto: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:

- 2025 CPE: 40 hours of Audit & Accounting and 2 hours of ethics.
- 2024 CPE: 43 hours of Audit & Accounting and 4 hours of ethics.
- 2023 CPE: 37 hours of Audit & Accounting and 4 hours of ethics.



Stacy Carroll  
[stacy@danielmcarthur.com](mailto: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 23 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:

- 2025 CPE: 40 hours of Audit & Accounting including 4 hours of ethics
- 2024 CPE: 40 hours of Audit & Accounting
- 2023 CPE: 48 hours of Audit & Accounting, and 4 hours of ethics



Hillary C. Craw, CPA  
[hillary@danielmcarthur.com](mailto: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:

- 2025 CPE: 41 hours of Audit & Accounting including 2 hours of ethics.
- 2024 CPE: 40 hours of Audit & Accounting including 4 hours of ethics.
- 2023 CPE: 41 hours of Audit & Accounting.



Jolene Gauchat  
[jolene@danielmcarthur.com](mailto:jolene@danielmcarthur.com)

Ms. Gauchat joined the Firm in 2015 after graduating from the University of Nevada, Las Vegas. Her work includes audit and accounting services for the Firm's audit clients. She has 10 years of experience performing accounting and audits of non-profit organizations, local governments, *Governmental Accounting Standards* audit engagements, and Uniform Guidance audit engagements. in Nevada. Ms. Gauchat left the Firm for two years working for the State of Nevada's Controllers Office before returning to the Firm in 2025.

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



Eunice Jho  
[eunice@danielmcarthur.com](mailto: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: