

CITY AUDITORS OFFICE



RECOMMENDATION FOLLOW-UP AS OF JUNE 30, 2006

Report No. CAO 2600-0607-03

August 29, 2006

RADFORD K. SNELDING, CPA, CIA, CFE

CITY AUDITOR

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ANNUAL AUDIT RECOMMENDATION FOLLOW-UP REPORT CAO 2600-0607-03

BACKGROUND





The City Auditors Office has provided 942 audit recommendations requiring corrective action to City Departments since January 1, 1999. This report summarizes the status of these audit recommendations as of June 30, 2006.

OBJECTIVES

The objective of our follow-up program is to ensure that audit recommendations are being appropriately addressed by City management and to track the status of the recommendations. Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. City management is responsible for addressing audit recommendations. This follow-up is a process to help management fulfill this responsibility.

SCOPE AND METHODOLOGY

Our follow-up program is in accordance with Operating Instruction A. 050 of the City Auditors Office Operating Instruction Manual. The status of each audit recommendation is identified using the following classifications:

	Complete	The recommendation has been implemented or some other action has been taken to effectively correct the deficiency.
	Incomplete	The recommendation has not been implemented.
	Extended	The recommendation has not been implemented due to circumstances beyond the departments control.
	Not Due	Due date identified by management has not passed.

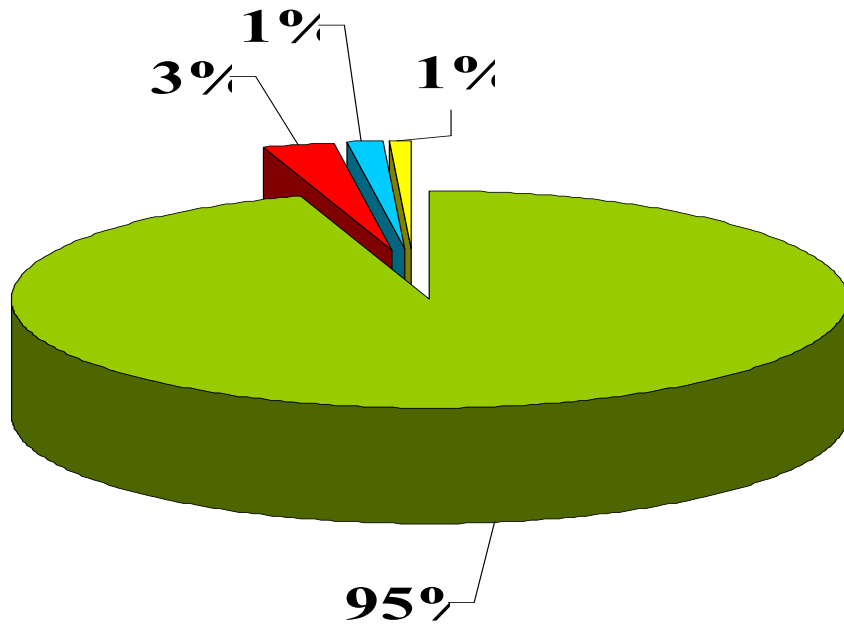
For each audit recommendation, City management provides an estimated completion date. An audit recommendation is classified as being **Not Due** until this date has passed and then the audit recommendation becomes **Incomplete** or **Extended**. An audit recommendation remains in one of these classifications until City management completes the recommendation and notifies our Office. Subsequently, audit staff obtain and evaluate evidence supporting managements representation. If the evidence demonstrates that the recommendation has been adequately addressed, the auditor identifies the recommendation as being **Complete**.

CONCLUSION

The accompanying charts/tables (pages 2 to 4) summarize the status of the audit recommendations in total and by department. Following the charts, each audit recommendation classified as **Incomplete**, **Extended**, or **Not Due** is listed by department with Managements Plan of Action. **Management Comments** and **Auditor Comments** are noted with some recommendations.

While city management has made progress toward the implementation of the audit recommendations contained in the various reports, additional efforts should be made in finalizing incomplete recommendations.

942 Recommendations January 1999 June 2006



Fiscal Year	Complete	Incomplete	Extended	Not Due	Total
2005-2006	51	11	2	7	71
2004-2005	63	8	3	0	74
2003-2004	39	0	0	0	39
2002-2003	85	3	0	0	88
2001-2002	154	1	3	0	158
2000-2001	111	2	0	0	113
1999-2000	393	1	5	0	399
Total	896	26	13	7	942

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26 Incomplete
 Recommendations Summary

	Fiscal Year							
Department	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	TOTAL
City Manager	0	0	0	0	0	1	0	1
Field Operations	0	0	0	0	0	3	0	3
Finance & Business Services	0	2	1	3	0	3	0	9
Leisure Services	0	0	0	0	0	1	11	12
Municipal Court	1	0	0	0	0	0	0	1
TOTAL	1	2	1	3	0	8	11	26

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896 Complete
Recommendations Summary

Department	Fiscal Year							TOTAL
	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	
AFI	--	--	11	--	--	--	--	11
Building & Safety	54	1	--	--	--	--	--	55
City Attorney	--	--	--	--	1	--	--	1
City Manager	14	8	1	5	6	8	--	42
Detention & Enf.	2	6	6	--	--	--	7	21
Field Operations	3	--	22	25	--	21	5	76
Finance & Business Services	43	29	42	23	2	2	3	144
Fire & Rescue	30	--	--	--	--	--	--	30
Human Resources	41	32	--	26	2	2	--	103
Information Technologies	83	--	37	--	--	4	--	124
Leisure Services	87	2	24	6	--	25	33	177
Municipal Court	28	10	--	--	--	--	3	41
Neighborhood Services	--	--	--	--	4	--	--	4
Office of Business Development	--	--	--	--	21	--	--	21
Planning & Development	8	--	--	--	3	--	--	11
Public Works	--	23	11	--	--	1	--	35
TOTAL	393	111	154	85	39	63	51	896

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City Manager
Audit of Controls Over City Utility Payments And Costs

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1	2001 0405 03	02.	1.	Utility Information	Incomplete	11
	Detention and Enforcement					
	Audit of Detention and Enforcement Training Unit					
2	1401 0506 06	1.		Training Database Limitations	Not Due	12
3	1401 0506 06	2.		Training Database Differences	Not Due	13
4	1401 0506 06	3.	1.	Firearm Qualifications	Not Due	14
5	1401 0506 06	4.		2004 P.O.S.T. Reporting	Not Due	15
6	1401 0506 06	5.		Instructor Files	Not Due	16
7	1401 0506 06	6.		Training Operations Manual	Not Due	17
8	1401 0506 06	8.		D&E Policy Issues	Not Due	18
	Field Operations					
	Audit of Durango Hills Golf Course Management Contract					
9	1701 0405 05	05.	2.	Sales Tax Collection and Remittance	Incomplete	19
10	1701 0405 05	06.	1.	Sales Tax For Purchases	Incomplete	19
11	1701 0405 05	07.	1.	Property Tax	Incomplete	20
	Audit of City Vehicle Replacement Program					
12	1702 0506 02	02.	1.	Projected Vehicle Useful Lives	Extended	20

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Field Operations						
Audit of City Vehicle Replacement Program						
13	1702 0506 02	02.	2.	Projected Vehicle Useful Lives	Extended	21
Finance and Business Services						
Audit of Parking Enforcement and Collections						
14	1401 0001 02	01.	1.	Delinquent Parking Citation Collections	Incomplete	22
15	1401 0001 02	09.	3.	Parking Planning, Coordination, and Oversight	Incomplete	23
Audit of Wastewater Pollution Control Facility and Sewer Services						
16	1501 0102 02	B. 02.	1.	Sewer Fee Billings	Extended	24
17	1501 0102 02	B. 04.	1.	Performance Reports	Extended	24
18	1501 0102 02	B. 04.	2.	Performance Reports	Extended	25
Audit of City Investments						
19	601 0102 04	06.	1.	Proficiency / Training of Backup Investment Personnel	Incomplete	25
Audit of Special Improvement District Administration						
20	602 0203 04	06.	1.	Fee Waivers	Incomplete	26
21	602 0203 04	07.	1.	Foreclosure Sales	Incomplete	26
22	602 0203 04	09.	2.	Account Reconciliations	Incomplete	27
Audit of Controls Over City Utility Payments And Costs						
23	2001 0405 03	03.	1.	Allocation of Utility Costs	Extended	28
Special Report: Vendor/Employee File Review						
24	2500 0405 07	01.	1.	Consistent Data Input	Incomplete	29

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Finance and Business Services						
Special Report: Vendor/Employee File Review						
25	2500 0405 07	02.	1.	Employee Contractors	Incomplete	30
26	2500 0405 07	02.	2.	Employee Contractors	Incomplete	31
Information Technologies						
Audit of Controls Over City Utility Payments And Costs						
27	2001 0405 03	01.	2.	Utility Usage Monitoring	Extended	32
Leisure Services						
Audit of Cash Handling Controls At Chuck Minker Sports Complex						
28	2200 0405 01	01.	08.	Cashier Operations-Surveillance Camera	Extended	33
Audit of Cash Handling controls At Dula Gymnasium						
29	2200 0405 02	03.	01.	Cash Collections For Non-City Organizations	Incomplete	33
Internal Controls Review Activity Report - June 30, 2005						
30	2900 0506 03	ICR 009	1.	Theft of Safekey Services	Incomplete	34
31	2900 0506 03	ICR 009	2.	Theft of Safekey Services	Incomplete	34
32	2900 0506 03	ICR 022	1.	Stupak Community Center Vending Machines	Incomplete	35
33	2900 0506 03	ICR 022	2.	Stupak Community Center Vending Machines	Incomplete	36
34	2900 0506 03	ICR 022	3.	Stupak Community Center Vending Machines	Incomplete	37

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Leisure Services						
Internal Control Review Activity Report - December 31, 2005						
35	2900 0506 05	ICR 019	1.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	Incomplete	38
36	2900 0506 05	ICR 019	2.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	Incomplete	39
37	2900 0506 05	ICR 019	3.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	Incomplete	39
38	2900 0506 05	ICR 019	4.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	Incomplete	40
39	2900 0506 05	ICR 019	5.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	Incomplete	40
40	2900 0506 05	ICR 019	6.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	Incomplete	41
Municipal Court						
Las Vegas Municipal Court						
41	1999 07	B. 03.	i.	Correspondence With Defendants	Extended	42
42	1999 07	B. 03.	ii.	Correspondence With Defendants	Extended	42
43	1999 07	C. 02.	iii.	User Passwords For Court System	Extended	43
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	Municipal Court					
	Las Vegas Municipal Court					
44	1999 07	C. 04.	ii.	Limits On Cash In Drawers	Extended	43
45	1999 07	D. 01.		Audit Trail Reports and Monitoring	Incomplete	44
46	1999 07	D. 02.		Bail Register Report Errors	Extended	45

DETAIL:

DEPARTMENTAL AUDIT
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	City Manager	Due Date : 10/4/2005	Incomplete
1	2001 0405 03	Audit of Controls Over City Utility Payments And Costs	
	02. 1.	Utility Information	

Recommendation:

In conjunction with the development of a utility usage monitoring program, the City Managers Office working with Field Operations, Public Works, Information Technology and the Department of Finance should address the identified utility information deficiencies and coordinate the enhancement of the utility information available for use in the program.

Management's Plan of Action:

The issues brought forth in the audit will need to be addressed through organizational change. To that end, the City Managers Office has created a Utility Management Task Force to address the issues. The Task Force will include, at a minimum, representatives from Finance and Business Services, Field Operations, Public Works, and Information Technologies. The Task Force will facilitate the development of a coordinated process for obtaining, managing and processing payments for utility services, specifically power, water, gas, cable, and solid waste.

The process will include identification and analysis of existing processes and lines of responsibility. It will identify the functional needs of utility stakeholders and create both an organizational as well as a technical solution to manage the program. This Task Force will address the recommendations brought forward in Findings 1 through 6.

We estimate addressing organizational needs in six months, and technological needs in 15 to 18 months. We appreciate the efforts of the auditors in their review of this process and look forward to their continued input as we respond to their findings.

Auditor : B. Mocek

Auditor's Comment:

The identified deficiencies are in-process of being reviewed and addressed by the Utilities Coordinator. As they are addressed, the auditors are verifying the correction of deficiencies.

	Detention and Enforcement	Due Date : 12/1/2006	Not Due
2	1401 0506 06	Audit of Detention and Enforcement Training Unit	
	1.	Training Database Limitations	

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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Recommendation:

D&E management working with Training should evaluate alternative training software packages that will better meet the needs of Training and the entire Department. D&E management should purchase and implement new training software. The training software package should include, at a minimum, the following functions:

- Functions that allow for efficient, consistent, and accurate data entry of training attended.
- Decision making functions to allow for automatic evaluation of the training status of employees against D&E policies, and P.O.S.T., ACA, and CALEA standards.
- Read-only access and report generation capabilities by other D&E units for independent verification of the accuracy of their training records.
- Reporting functions that effectively summarize the training status of employees.
- Audit trail features to track changes to the system.

Management's Plan of Action:

Management and training have evaluated alternative training software packages. We are in the process of selecting a package with input from City Information Technologies. Once the software has been purchased, implementation will include training and configuration.

Auditor: B. Smith

Auditor's Comment:

Per D&E management, D&E is in the process of selecting a new training software package with input from IT. This new software is anticipated to be purchased and implemented by December 2006.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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Detention and Enforcement

Due Date : 12/1/2006

Not Due

- 3 1401 0506 06 Audit of Detention and Enforcement Training Unit
2. Training Database Differences

Recommendation:

Training should develop, document, and implement a standard protocol for data input into the training database. This protocol should include, at a minimum, the following:

- Standard course titles for classes attended by employees.
- Standards for identification of date of training when a training course is held over a period of days.
- Standards for documentation of authorized firearms.
- Standards for documentation of firearm qualifications, whether an officer passed or failed, and remedial training.
- Standards for entry of new employees into the database.

Management's Plan of Action:

A standard protocol for data entry has been developed and is a component of the specifications identified for the software evaluation. Once the software has been selected and purchased, implementation will include training and configuration.

Auditor: B. Smith

Auditor's Comment:

Per D&E Management, this recommendation will be addressed in conjunction with the implementation of the new training software.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Detention and Enforcement	Due Date : _8/1/2006	Not Due
4	1401 0506 06	Audit of Detention and Enforcement Training Unit	
	3.	1. Firearm Qualifications	

Recommendation:

D&E management should evaluate the firearms authorization and qualification documentation process and address the noted deficiencies. Once complete information is available, Training should implement procedures to track the qualification status of officers on all authorized firearms.

Management's Plan of Action:

D&E identified, evaluated, and purchased a firearms program capable of meeting all noted deficiencies.

Auditor: B. Smith

Auditor's Comment:

Per D&E Management, they have purchased and installed "Range Master Pro" training program giving the department the ability to track all officers, assigned firearms, unassigned firearms, firearm maintenance, firearm qualifications, and equipment inventory. This is a start to addressing the identified deficiencies in the firearms authorization and qualification documentation process and improving procedures to track the qualification status of officers on all authorized firearms.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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5 Detention and Enforcement Due Date : _7/1/2006 Not Due
1401 0506 06 Audit of Detention and Enforcement Training Unit
4. 2004 P.O.S.T. Reporting

Recommendation:

Training should annually summarize P.O.S.T. training exceptions according to the training records and ensure the annual P.O.S.T. Individual Training Report properly reflects this information. Any known errors in the training records should be corrected so that the information in the training records supports the annual P.O.S.T. Individual Training Report. Training should follow-up on all reported training exceptions to ensure that officers maintain their proficiency in all required areas.

Management's Plan of Action:

A policy has been created stating that annually, the Professional Standards Unit will audit the peace officer training records to ensure they are in accordance with NAC and all exceptions will be forwarded to P.O.S.T.

The 2004 list of exceptions has been forwarded to P.O.S.T. (June 2006)

Estimated Date of Completion: Policy revision will be reviewed by applicable labor unions and ready for dissemination July 2006.

Auditor: B. Smith

Auditor's Comment:

Auditors will review process followed in preparing 2006 P.O.S.T. report to verify that this recommendation has been appropriately addressed.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Detention and Enforcement	Due Date : _7/1/2006	Not Due
6	1401 0506 06 Audit of Detention and Enforcement Training Unit		
	5. Instructor Files		

Recommendation:

Training should improve its monitoring of instructor compliance with NAC and D&E policy as follows:

- Create a formal process for monitoring and documenting compliance by instructors with NAC.
- Improve the organization of instructor documentation supporting compliance with NAC.
- Conduct annual audits of instructor documentation as required by D&E policy.

Management's Plan of Action:

A policy has been revised stating that bi-annually, the Training Unit will audit the instructors certifications and ensure they are in accordance with NAC and D&E policy.

Estimated Date of Completion: Policy revision will be reviewed by applicable labor unions and ready for dissemination July 2006.

Auditor: B. Smith

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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7 Detention and Enforcement Due Date : _8/1/2006 Not Due
1401 0506 06 Audit of Detention and Enforcement Training Unit
6. Training Operations Manual

Recommendation:

Training should create a Training Operations Manual that includes, at a minimum, the following elements:

- Training officer responsibilities for monitoring compliance with departmental training policies and the P.O.S.T., CALEA, and ACA requirements
- Training database use protocol (e.g., data entry standards, standard reports)
- Training records filing protocol
- Primary contact information for other divisions, departments, and agencies
- Annual training scheduling process
- Academy preparation process
- Academy Staff Operations Manual
- Process to monitor training required in an increment other than annually (e.g., biennial City mandated training)
- Process to monitor compliance with instructor education and certification requirements
- Internal and external reporting requirements
- Process to prepare the annual P.O.S.T. Individual Training Report
- Process for follow-up on reported P.O.S.T. training exceptions to ensure that officers maintain their proficiency in all required areas
- Responsibilities in supporting the Training Committee

Management's Plan of Action:

The first draft of a Training Operations Manual has been circulated for review, to include input and feedback.

Auditor: B. Smith

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Detention and Enforcement	Due Date : _7/1/2006	Not Due
8	1401 0506 06 Audit of Detention and Enforcement Training Unit		
	8. D&E Policy Issues		

Recommendation:

D&E management should further emphasize to D&E employees the importance of the timely submittal of training information to Training. Training should inform the Training Committee and D&E management of employees and/or D&E units who fail to submit timely training information. D&E management should provide clarification on the noted conflicting practices and policies and adjust documented policies as needed.

Management's Plan of Action:

Policy revision reflects employee training documentation will be submitted within thirty days of when training has been completed.

Estimated Date of Completion: Policy revision will be reviewed by applicable labor unions and ready for dissemination July 2006.

Auditor: B. Smith

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Field Operations		Due Date : _9/30/2005	Incomplete
9	1701 0405 05	Audit of Durango Hills Golf Course Management Contract		
	05. 2.	Sales Tax Collection and Remittance		

Recommendation:

If the Contractor fails to obtain a refund from the Department of Taxation, the Project Manager should require the Contractor to reimburse the City for the sales tax overpayments.

Management's Plan of Action:

The City will provide assistance to the Contractor to obtain a refund of the sales tax. If such efforts are unproductive, the City will issue a claim against the Contractor as recommended.

Auditor: W. Cimo

Auditor's Comment:

The City Attorney's Office is reviewing this issue.

	Field Operations		Due Date : 3/31/2006	Incomplete
10	1701 0405 05	Audit of Durango Hills Golf Course Management Contract		
	06. 1.	Sales Tax For Purchases		

Recommendation:

The Project Manager should consult with the City Attorneys Office to determine whether DHGC can take advantage of the City's tax exemption status. If DHGC is unable to take advantage of the City's tax exemption status, the Project Manager should evaluate the tax implications of outsourcing the golf course operation and consider other possible alternatives to minimize DHGC's operating costs.

Management's Plan of Action:

Given the procedure what has been in place, we take some exception to the findings in that the Project Manager did not see invoices which would have shown sales tax being paid. The Project Manager will meet with the City Attorneys Office and the Purchasing Division to determine how purchases at the DHGC should be made to take advantage of the City's tax exempt status and to minimize operating costs.

Auditor: W. Cimo

Auditor's Comment:

The City Attorney's Office is reviewing this issue.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Field Operations	Due Date : _6/30/2005	Incomplete
11	1701 0405 05	Audit of Durango Hills Golf Course Management Contract	
	07. 1.	Property Tax	

Recommendation:

The Project Manager should seek formal resolution from the City Attorneys Office as to whether the current outsourcing arrangement for DHGC qualifies for tax exemption.

Management's Plan of Action:

The Project Manager should certainly be involved, however, a directive for formal resolution from the City Attorneys Office would be more appropriately made from the City Managers Office.

Auditor: W. Cimo

Auditor's Comment:

The City Attorney's Office is reviewing this issue.

	Field Operations	Due Date : _6/1/2006	Extended
12	1702 0506 02	Audit of City Vehicle Replacement Program	
	02. 1.	Projected Vehicle Useful Lives	

Recommendation:

The Fleet Services Manager should assign each vehicles projected useful life based on the history of the vehicle being replaced and the projected annual usage.

Auditor: B. Smith

Auditor's Comment:

Per discussions with Fleet Services Management, HANSEN system enhancements will be implemented to address this recommendation.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Field Operations	Due Date : _1/3/2006	Extended
13	1702 0506 02	Audit of City Vehicle Replacement Program	
	02.	2. Projected Vehicle Useful Lives	

Recommendation:

The Fleet Services Manager should consider rotating low-use and high-use vehicles among staff/departments to balance and optimize the use of all vehicles in the fleet.

Auditor: B. Smith

Auditor's Comment:

Per discussions with Fleet Services Management, HANSEN system enhancements will be implemented to address this recommendation.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services	Due Date : _2/1/2001	Incomplete
14	1401 0001 02	Audit of Parking Enforcement and Collections	
	01.	1. Delinquent Parking Citation Collections	

Recommendation:

We recommend that the Parking Collections Unit establish a formal delinquent parking fines and penalties collection program including the use of an automated case tracking system. City management should evaluate the internal resources necessary to operate a successful collections program and consider soliciting the services of a collection agency to further enhance their efforts.

Management's Plan of Action:

Agree with the above recommendations. An additional collections officer has been budgeted for fiscal year 2001 and employment began on August 17, 2000. Furthermore, the City is also soliciting bids from collection agencies in connection with EMS bad debts. The EMS RFP will serve as a reference for another RFP that will consolidate various other departments that need collection services which would include parking collections. Finance will work with IT on the use of an automated case tracking system. An investigation of commercial-off-the-shelf and in-house solutions will be conducted.

Auditor: B. Smith

Auditor's Comment:

The Collections Unit is currently working on formalizing its process and methodology. This recommendation will be closed once this is available and reviewed.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services	Due Date : _2/15/2001	Incomplete
15	1401 0001 02	Audit of Parking Enforcement and Collections	
	09.	3. Parking Planning, Coordination, and Oversight	

Recommendation:

Improved monthly internal reports should be created that effectively communicate parking information to all City divisions involved in parking issues. Input on what data to include in these reports should be sought from all parties involved. Distribution of these reports should be expanded to include all parties involved in parking decisions.

Management's Plan of Action:

Agree with recommendation. Will establish a formal parking quarterly report that will parallel the City's current Quarterly Revenue Report and Investment Report. This new report will be user friendly and will incorporate multiple years of trend analysis in both the financial and non financial areas.

Auditor: B. Smith

Auditor's Comment:

Per Department of Finance Management, "The Financial Services Division is working with IT to review the reports available in the Cardinal System. In addition, a Crystal Report Writer has been installed in the Parking and Hearings Office to aid in developing special reports to monitor statistical data that is not available in the standard reports available from Cardinal."

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services	Due Date : _10/1/2001	Extended
16	1501 0102 02 Audit of Wastewater Pollution Control Facility and Sewer Services		
	B. 02. 1. Sewer Fee Billings		

Recommendation:

Sewer Services management should change the sewer services billing to a quarterly billing cycle and adjust the penalty policies to align with this change.

Management's Plan of Action:

The Business Services Division (BSD) is recommending a proposed Municipal Code change to a quarterly billing cycle where the penalty fee would be assessed on the outstanding balance for the quarter rather than the unpaid balance of the bill. These code changes are projected for implementation around October 2001.

Auditor: B. Smith

Auditor's Comment:

Per Department of Finance Management, "HANSEN schedule has been delayed until the Fall of 2006."

	Finance and Business Services	Due Date : _12/31/2002	Extended
17	1501 0102 02 Audit of Wastewater Pollution Control Facility and Sewer Services		
	B. 04. 1. Performance Reports		

Recommendation:

Sewer Services should create a monthly performance report with additional performance data needed by upper management.

Management's Plan of Action:

As mentioned, the BSD anticipates converting the current sewer billing system to the Oracle-based Hansen Industries system. The new system, fully integrated with the planning, building inspection, public works, business licensing, and finance functions, will allow for the creation of many different management reports. In order to best allocate personnel resources (both BSD and Information Technology), no changes will be made to the legacy system, but rather the improved management reports will be focused on the new Hansen system when it is brought up in late Fall, 2002.

Auditor: B. Smith

Auditor's Comment:

Per Department of Finance Management, "HANSEN schedule has been delayed until the Fall of 2006."

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services	Due Date : _12/31/2002	Extended
18	1501 0102 02	Audit of Wastewater Pollution Control Facility and Sewer Services	
	B. 04. 2.	Performance Reports	

Recommendation:

For information that is not easily accessible from the sewer service system, Sewer Services should work with Information Technologies to access this data.

Management's Plan of Action:

As mentioned, the BSD anticipates converting the current sewer billing system to the Oracle-based Hansen Industries system. The new system, fully integrated with the planning, building inspection, public works, business licensing, and finance functions, will allow for the creation of many different management reports. In order to best allocate personnel resources (both BSD and Information Technology), no changes will be made to the legacy system, but rather the improved management reports will be focused on the new Hansen system when it is brought up in late Fall, 2002.

Auditor: B. Smith

Auditor's Comment:

Per Department of Finance Management, "HANSEN schedule has been delayed until the Fall of 2006."

	Finance and Business Services	Due Date : _6/30/2002	Incomplete
19	601 0102 04	Audit of City Investments	
	06. 1.	Proficiency / Training of Backup Investment Personnel	

Recommendation:

The Treasury Division should have backup personnel trained in all aspects of the investment process and systems.

Management's Plan of Action:

Treasury agrees that additional backup training is needed due to the limited number of professional staff assigned to the office.

Auditor: W. Cimo

Auditor's Comment:

Management expects to have this completed by July 31, 2006.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services		Due Date : _12/31/2003	Incomplete
20	602 0203 04	Audit of Special Improvement District Administration		
	06. 1.	Fee Waivers		

Recommendation:

The City Treasurers Office should develop written SID policies and procedures addressing fee waivers. The policies and procedures should address SID fee waiver authority, supporting waiver documentation requirements, and handling of waivers with related parties.

Management's Plan of Action:

We concur.

Timetable: We expect to have the policies and procedures complete by September 30, 2003.

Auditor: W. Cimo

Auditor's Comment:

According to management, the modification of all bond ordinances will be completed by December 2006.

	Finance and Business Services		Due Date : _12/31/2003	Incomplete
21	602 0203 04	Audit of Special Improvement District Administration		
	07. 1.	Foreclosure Sales		

Recommendation:

The City Treasurers Office should seek legal opinion on the City's application of NRS for foreclosure sales and then establish formal policies and procedures for foreclosure sales.

Management's Plan of Action:

The written policies and procedures will encompass the foreclosure sale process. We do not believe that a formal legal opinion is needed on our application of NRS, but we will have our outside counsel review the policies and procedures for compliance.

Timetable: We expect to have the policies and procedures complete by September 30, 2003.

Auditor: W. Cimo

Auditor's Comment:

Management anticipated a response from bond council by June 2006.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services	Due Date : _12/31/2003	Incomplete
22	602 0203 04	Audit of Special Improvement District Administration	
	09. 2.	Account Reconciliations	

Recommendation:

The City Treasurers Office should complete the reconciliation between SID deposits per the bank, the billing contractor, and the general ledger on a monthly basis.

Management's Plan of Action:

We concur. However, until we have adequate staffing to perform this work, we will be unable to keep these reconciliations current.

Timetable: We have asked for an additional staff position in the FY 2004 budget request.

Auditor: W. Cimo

Auditor's Comment:

The City Auditor's Office is working with management to gain an understanding of how the reconciliation is performed.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up
Report No. CAO 2600-0607-03
August 29, 2006

	Finance and Business Services	Due Date : _10/4/2005	Extended
23	2001 0405 03	Audit of Controls Over City Utility Payments And Costs	
	03.	1. Allocation of Utility Costs	

Recommendation:

In conjunction with the development of a utility usage monitoring program, the Department of Finance should develop and implement a more extensive utility cost allocation program.

Management's Plan of Action:

The issues brought forth in the audit will need to be addressed through organizational change. To that end, the City Managers Office has created a Utility Management Task Force to address the issues. The Task Force will include, at a minimum, representatives from Finance and Business Services, Field Operations, Public Works, and Information Technologies. The Task Force will facilitate the development of a coordinated process for obtaining, managing and processing payments for utility services, specifically power, water, gas, cable, and solid waste.

The process will include identification and analysis of existing processes and lines of responsibility. It will identify the functional needs of utility stakeholders and create both an organizational as well as a technical solution to manage the program. This Task Force will address the recommendations brought forward in Findings 1 through 6.

We estimate addressing organizational needs in six months, and technological needs in 15 to 18 months. We appreciate the efforts of the auditors in their review of this process and look forward to their continued input as we respond to their findings.

Auditor: B. Mocek

Auditor's Comment:

Per the Department of Finance Management, "Finance and Business Services has begun the initial steps towards the implementation of a city facilities internal service fund. Finance will work with Field Operations to develop a full facilities and utilities inventory and identify maintenance requirements. This data set will be used as a basis for accurate distribution of costs. Implementation is planned for July 1, 2007." The implementation of a more extensive utility cost allocation program will follow once the utilities monitoring program is more fully developed.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Finance and Business Services	Due Date : _1/1/2006	Incomplete
24	2500 0405 07	Special Report: Vendor/Employee File Review	
	01.	1. Consistent Data Input	

Recommendation:

Finance and Business Services (Purchasing and Contracts, Accounting, Business Services), Human Resources, and Information Technologies should consider updating and standardizing guidelines for entering data into city systems to make analysis easier.

Management's Plan of Action:

Finance and Business Services (Purchasing and Contracts and Accounting Operations), Human Resources and Information Technology will meet to review data input standardization guidelines and, where possible, develop and implement improvements that would improve capability for analysis of employee and vendor data.

Auditor: W. Cimo

Auditor's Comment:

On 04/19/06 a status update was received from Candace. They expect completion in August 2006.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up
Report No. CAO 2600-0607-03
August 29, 2006

	Finance and Business Services	Due Date : _1/1/2006	Incomplete
25	2500 0405 07	Special Report: Vendor/Employee File Review	
	02.	1. Employee Contractors	

Recommendation:

Purchasing and Contracts should establish and document a procedure to refer employee contractors to Human Resources so an evaluation of potential conflicts of interest, and compliance with appropriate policies can be addressed.

Management's Plan of Action:

Purchasing and Contracts will modify the supplier profile form to specifically request a supplier to disclose if a principal in the firm is an employee of the City of Las Vegas and establish a field in the database to capture this information. Purchasing and Contracts will establish a practice of submitting the Supplier Profile form to Human Resources as notification of such outside employment.

Human Resources will partner with Finance and Business Services' Purchasing and Contracts Division to address the findings concerning the audit recommendations regarding this issue.

Auditor: W. Cimo

Auditor's Comment:

On 04/19/06 a status update was received from Candace. They expect completion in August 2006.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up
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	Information Technologies	Due Date : _10/4/2005	Extended
27	2001 0405 03	Audit of Controls Over City Utility Payments And Costs	
	01. 2.	Utility Usage Monitoring	

Recommendation:

In conjunction with the development of the utility usage monitoring program, Information Technologies should evaluate the needs of this program and use this information in establishing utility processing on a new systems platform.

Management's Plan of Action:

Information Technologies Management agrees that a program to monitor usage would establish the bases for identifying support solutions. The functional needs of the program, as well as whom and how many would be using it will help I.T. determine the appropriate system requirement. Early identification of the software requirements, users, and access will aid in the determination of the hardware component requirement as well. Additionally, the assessment of third party monitoring tools in the market could both automate and accelerate the discovery of system solutions and the implementation process.

Auditor: B. Mocek

Auditor's Comment:

The Utilities Coordinator is consulting with IT as needed to implement a utility usage monitoring program and in moving towards utility processing on a new systems platform.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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Report No. CAO 2600-0607-03
August 29, 2006

	Leisure Services	Due Date : _10/10/2004	Extended
28	2200 0405 01	Audit of Cash Handling Controls At Chuck Minker Sports Complex	
	01. 08.	Cashier Operations - Surveillance Camera	

Recommendation:

Leisure Services Management should re-direct the video feed from the front desk camera to a monitor in a location away from the front counter where it can be observed by supervisors.

Management's Plan of Action:

Leisure Services Center Coordinator will make request to Building Services to change video feed to the coordinators office.

Timetable:

Request to change the video feed was made the week of October 10, 2004. Building Services staff plans to re-wire and run conduit to support the change in video location.

Auditor: B. Smith

Auditor's Comment:

Per Leisure Services Management, this recommendation will be addressed during a remodeling project at Chuck Minker.

	Leisure Services	Due Date : _4/1/2005	Incomplete
29	2200 0405 02	Audit of Cash Handling controls At Dula Gymnasium	
	03. 01.	Cash Collections For Non-City Organizations	

Recommendation:

Leisure Services should create policies and procedures addressing the collection of funds for non-city organizations by city staff.

Management's Plan of Action:

Leisure Services CLASS Administrator will develop and implement policies and procedures addressing the collection of funds for non-city organizations by city staff.

Auditor: B. Smith

Auditor's Comment:

Per Leisure Services Management, "Because of the Nevada Revised Statute (NRS) and the manner in which it addresses the rights of the Bureau of the Blind, Leisure Services is coordinating the development of this policy through the Office of the City Attorney to ensure any policy or procedure created in this area does not violate or infringe on their rights and entitlements. Anticipated completion date: September 1, 2006.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up
Report No. CAO 2600-0607-03
August 29, 2006

Leisure Services Due Date : __11/30/2005 Incomplete
30 2900 0506 03 Internal Controls Review Activity Report - June 30, 2005
ICR 009 1. Theft of Safekey Services

Recommendation:

Leisure Services Management should instruct employees to report requests by management employees to ignore or circumvent established policies and procedures. This should be reported to at least one level higher than management employees.

Management's Plan of Action:

Agree and will implement.

Auditor: G. Phillips

Auditor's Comment:

On 07/07/06 Leisure Services documentation was reviewed, and changes are to be made by August 2006. We will revisit in August to determine if they have been completed.

Leisure Services Due Date : __11/30/2005 Incomplete
31 2900 0506 03 Internal Controls Review Activity Report - June 30, 2005
ICR 009 2. Theft of Safekey Services

Recommendation:

Leisure Services Management should instruct supervisory personnel to document and file all disciplinary actions in keeping with city policy and principles of progressive discipline.

Management's Plan of Action:

The Recreation Division agrees and will implement.

Auditor: G. Phillips

Auditor's Comment:

On 07/07/06 Leisure Services documentation was reviewed, and changes are to be made by August 2006. We will revisit in August to determine if they have been completed.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Annual Audit Recommendation Follow-Up
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August 29, 2006

Leisure Services Due Date : _12/1/2005 Incomplete
32 2900 0506 03 Internal Controls Review Activity Report - June 30, 2005
ICR 022 1. Stupak Community Center Vending Machines

Recommendation:

Leisure Services Management should create policies and procedures on vending machines placed at Department sites. These policies and procedures should include the following elements:

- A member of upper management should only permit authorization of vending machine contracts. A standard contract could be developed.
- The Department should verify and document that all vending machine operators have their required business licenses.
- The Department should require that all payments from vending machine operators be made by check and mailed to a central location for processing (e.g., Administration Office).
- Standard documents for monitoring vending machine operations and vendor payments should be created and used.
- Vendors should provide Leisure Services with vending machine performance reports for verification of accuracy of payments received with percentage of sale contracts.

Management's Plan of Action:

- There is no written contract in place at Stupak at this time. One will be developed.
- The Stupak coordinator has verified and documented the vending machine operator at Stupak has the required business licenses.
- The supervisor has directed the Stupak Coordinator to inform the vendor that his payments need to be made by check to the City of Las Vegas. The check would then be inputted by staff into the CLASS system and deposited.
- A log was developed and will be utilized to record vendor operations and vendor payments.
- The vendor will be required to record the vending machine performance on the Stupak log. The staff will then check the accuracy of the sales percentage payments paid to the City of Las Vegas.

Auditor: G. Phillips

Auditor's Comment:

On 06/30/06 Leisure Services revised the Estimated Completion Date to 9/1/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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August 29, 2006

	Leisure Services	Due Date : _12/1/2005	Incomplete
33	2900 0506 03	Internal Controls Review Activity Report - June 30, 2005	
	ICR 022 2.	Stupak Community Center Vending Machines	

Recommendation:

Leisure Services Management should prepare a listing of all Leisure Services site vending machines, their operators, and agreed-upon vendor payment amounts.

Management's Plan of Action:

Management is aware of the Stupak vending machines, vendor name and is waiting to clarifying the agreed-upon payment amounts when vendor returns from the Philippine Islands.

Auditor: G. Phillips

Auditor's Comment:

On 06/30/06 Leisure Services revised the Estimated Completion Date to 9/1/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Leisure Services	Due Date : _11/1/2005	Incomplete
34	2900 0506 03	Internal Controls Review Activity Report - June 30, 2005	
	ICR 022 3.	Stupak Community Center Vending Machines	

Recommendation:

Leisure Services Management should require that field supervisors regularly review vending machine operations at the sites they oversee.

Management's Plan of Action:

This review will be included during the Recreation Division monthly site visits.

Auditor: G. Phillips

Auditor's Comment:

On 06/30/06 Leisure Services revised the Estimated Completion Date to 9/1/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Leisure Services	Due Date : _5/5/2006	Incomplete
35	2900 0506 05	Internal Control Review Activity Report - December 31, 2005	
	ICR 019 1.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	

Recommendation:

Leisure Services Management should develop improved departmental guidelines on the use of P-Cards. The following areas should be addressed:

- Acceptable and non-acceptable P-Card purchases for the Department.
- Guidelines on the purchases of gift cards and certificates. Considering the cash value of these purchases, consideration should be given to requiring documentation of who the cards/certificates were given to and for what purpose. Consideration should also be given to restricting the purchase of such items to a limited number of staff.
- Guidelines on the review of Community Center purchases. Consideration should be given to requiring a Community Center employee other than the P-Card holder to verify and initial that P-Card purchases were brought to the Center and are for business purposes.
- Guidelines on the use of blanket purchase agreements.
- Responsibilities and expectations of P-Card reviewers and approvers.

Management's Plan of Action:

Agree with the overall need to develop departmental guidelines. There is a work in progress to develop standardized guidelines. The department has already reduced P-Card holders by 25%, restricting those who have access to P-cards. Coordinators and Field Supervisors are responsible for review of purchases at their respective centers. Current systems have reduced/improved the time it takes to catch unlawful users of city resources and when they are caught the penalty has been severe. Guidelines for blanket purchase agreements exist and will be reviewed on a biannually basis. Improved and consistent training is very much needed and will be implemented.

Auditor: G. Phillips

Auditor's Comment:

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Leisure Services	Due Date : _6/6/2006	Incomplete
36	2900 0506 05	Internal Control Review Activity Report - December 31, 2005	
	ICR 019 2.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	

Recommendation:

Leisure Services Management should provide additional training to its staff on City and Departmental P-Card policies and procedures.

Management's Plan of Action:

Agree

Auditor: G. Phillips

Auditor's Comment:

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

	Leisure Services	Due Date : _4/5/2006	Incomplete
37	2900 0506 05	Internal Control Review Activity Report - December 31, 2005	
	ICR 019 3.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	

Recommendation:

Leisure Services Supervisors should review each P-Card expenditure to ensure the goods and services were necessary and for official use as required by City policy.

Management's Plan of Action:

Agree. Already implementing.

Auditor: G. Phillips

Auditor's Comment:

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Leisure Services	Due Date : _4/5/2006	Incomplete
38	2900 0506 05	Internal Control Review Activity Report - December 31, 2005	
	ICR 019 4.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	

Recommendation:

Leisure Services Management should evaluate P-Card review assignments to ensure designated reviewers can fulfill their review responsibilities.

Management's Plan of Action:

Agree. Field Supervisors will review before and after purchases.

Auditor: G. Phillips

Auditor's Comment:

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

	Leisure Services	Due Date : _4/5/2006	Incomplete
39	2900 0506 05	Internal Control Review Activity Report - December 31, 2005	
	ICR 019 5.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	

Recommendation:

Leisure Services Management should regularly review the P-Card process being followed by its staff to ensure policies and procedures are being followed.

Management's Plan of Action:

Agree

Auditor: G. Phillips

Auditor's Comment:

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Leisure Services	Due Date : _4/5/2006	Incomplete
40	2900 0506 05	Internal Control Review Activity Report - December 31, 2005	
	ICR 019 6.	ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center	

Recommendation:

Leisure Services P-Card reconcilers should distribute the original receipt documentation with the monthly P-Card summary report to Division Managers to improve the effectiveness of their review.

Management's Plan of Action:

Agree. Field Supervisors and Division Supervisors will be diligent in reviewing the original receipt documentation with the monthly P-Card summary report for accuracy and authorized uses; and held accountable for verifying the report for my approval.

Auditor: G. Phillips

Auditor's Comment:

On 06/28/06 Leisure Services revised the Estimated Completion Date to 12/15/06.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Municipal Court	Due Date : _6/30/2000	Extended
41	1999 07 Las Vegas Municipal Court		
	B. 03. i. Correspondence With Defendants		

Recommendation:

In order to increase the effectiveness of the postcard mailings and avoid future waste in postage costs, management of the Court should work with the Information Technologies Department in making the required programming changes to ensure that the addresses being used for mailing are the most current in the System.

Management's Plan of Action:

Management of the Court will work with IT in making these programming changes. We estimate that the required programming changes will be made in June 2001.

Auditor: B. Smith

Auditor's Comment:

A new case management system is being implemented.

	Municipal Court	Due Date : _6/30/2000	Extended
42	1999 07 Las Vegas Municipal Court		
	B. 03. ii. Correspondence With Defendants		

Recommendation:

Management of the Court should work with the Information Technologies Department in developing the capability within the Court System for recording the history of all correspondence with defendants. The history of all correspondence should be retained and accessible for review on a consolidated basis via a screen or report. Changes to the correspondence history should be restricted. Implementation of this capability within the Court System will improve the efficiency of court personnel working on individual cases and customer service.

Management's Plan of Action:

Most, if not all, of the above recommendations will be implemented in the new computer system(s) in working towards a Court-wide paperless environment.

Auditor: B. Smith

Auditor's Comment:

A new case management system is being implemented.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Municipal Court	Due Date : _6/30/2000	Incomplete
45	1999 07 Las Vegas Municipal Court		
	D. 01. Audit Trail Reports and Monitoring		

Recommendation:

While limited measures have been taken by the Court to monitor deletions, voids, corrections and additions, Court management is in need of a consolidated, user-friendly audit trail report which can be used for daily review of these transactions. Once such a report is designed, procedures should be implemented to have personnel of the Court Accounting Unit review the report on a daily basis for significant or unusual transactions.

Management's Plan of Action:

Court management is looking into developing improved audit trail reports detailing voids, changes, additions, and adjustments on both revenue and non-revenue terminals. Once such reports are developed, procedures will be implemented for reviewing the reports for significant or unusual transactions. We anticipate developing these improved reports by June 2001.

Auditor: B. Smith

Auditor's Comment:

While improved audit trail reports are now available, the procedures for use of these reports have not yet been formalized/documented. This recommendation will be closed upon receipt of these procedures.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

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	Municipal Court	Due Date : _6/30/2000	Extended
46	1999 07 Las Vegas Municipal Court		
	D. 02. Bail Register Report Errors		

Recommendation:

Court management should further investigate the errors within the Bail Register and procedures should be implemented to identify and monitor these errors in a more timely manner until the programming errors can be corrected. Court management should work with IT in addressing these issues.

Management's Plan of Action:

The Court has looked into these differences and has pinpointed the problems. The problems must be corrected through computer programming. We will continue to work with IT to correct them and in the meantime continue to manually research and correct the errors.

Auditor: B. Smith

Auditor's Comment:

A new case management system is being implemented.

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

APPENDIX:

942 RECOMMENDATIONS
(BY DEPARTMENT)

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					Complete	Incomplete	Extended	Not Due	TOTAL
AFI					11	0	0	0	11
Special Report: The Animal Foundation International Review of Financial and Managerial Issues									
Financial and Managerial Issues									
1	2300	0102	05	1.					
2	2300	0102	05	2.					✓
3	2300	0102	05	3.					✓
4	2300	0102	05	5.					✓
Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations									
Animal Foster Program									
5	2300	0102	06	02.	i.				✓
Animal Adoption									
6	2300	0102	06	03.	ii.				✓
Animal Drop-Off and Owner Requested Euthanasia									
7	2300	0102	06	04.	iii.				✓
8	2300	0102	06	04.	v.				✓
Financial Reporting									
9	2300	0102	06	06.	i.				✓
10	2300	0102	06	06.	ii.				✓
Cash Controls									
11	2300	0102	06	07.	iii.				✓

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					Complete	Incomplete	Extended	Not Due	TOTAL
Building and Safety					55	0	0	0	55
Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas Sportspark and City of Las Vegas									
12	2400	0001	01	03. 4.	✓				
Building & Safety Department									
Permits System									
13		1999	04	A. 01. i.	✓				
14		1999	04	A. 01. ii.	✓				
Cash Receipts									
15		1999	04	A. 02. i.	✓				
16		1999	04	A. 02. ii.	✓				
Plan Review and Approval									
17		1999	04	A. 03. i.	✓				
18		1999	04	A. 03. ii.	✓				
19		1999	04	A. 03. iii.	✓				
Express Plan Check Program									
20		1999	04	A. 04. i.	✓				
21		1999	04	A. 04. ii.	✓				
22		1999	04	A. 04. iii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Building and Safety				55	0	0	0	55
Building & Safety Department								
Express Plan Check Program								
23	1999 04	A. 04.	iv.	✓				
Complaint Processing								
24	1999 04	A. 05.	i.	✓				
25	1999 04	A. 05.	ii.	✓				
26	1999 04	A. 05.	iii.	✓				
Appeals Process								
27	1999 04	A. 06.	i.	✓				
28	1999 04	A. 06.	ii.	✓				
29	1999 04	A. 06.	iii.	✓				
30	1999 04	A. 06.	iv.	✓				
31	1999 04	A. 06.	v.	✓				
Inspection Reporting								
32	1999 04	B. 01.		✓				
Administrative Support For Building Inspectors								
33	1999 04	B. 02.		✓				

Annual Audit Recommendation Follow-Up
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				Complete	Incomplete	Extended	Not Due	TOTAL
Building and Safety				55	0	0	0	55
Building & Safety Department								
Temporary Final Inspections								
34	1999 04	B. 03.		✓				
Non-Routine Inspection Requests								
35	1999 04	B. 04.	i.	✓				
36	1999 04	B. 04.	ii.	✓				
37	1999 04	B. 04.	iii.	✓				
Work Performed Without A Permit								
38	1999 04	B. 05.	i.	✓				
39	1999 04	B. 05.	ii.	✓				
Certificates Of Occupancy								
40	1999 04	B. 06.	i.	✓				
41	1999 04	B. 06.	ii.	✓				
42	1999 04	B. 06.	iii.	✓				
Advance Payment Accounts								
43	1999 04	B. 07.	i.	✓				
44	1999 04	B. 07.	ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Building and Safety				55	0	0	0	55
Building & Safety Department								
Advance Payment Accounts								
45	1999 04	B. 07.	iii.	✓				
46	1999 04	B. 07.	iv.	✓				
47	1999 04	B. 07.	v.	✓				
48	1999 04	B. 07.	vi.	✓				
49	1999 04	B. 07.	vii.	✓				
Quality Assurance Program								
50	1999 04	B. 08.		✓				
Reproduction Fees								
51	1999 04	C. 01.	i.	✓				
52	1999 04	C. 01.	ii.	✓				
53	1999 04	C. 01.	iii.	✓				
54	1999 04	C. 01.	iv.	✓				
Inspection Re-Fees								
55	1999 04	C. 02.	i.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Building and Safety				55	0	0	0	55
Building & Safety Department								
Inspection Re-Fees								
56	1999 04	C. 02.	ii.	✓				
57	1999 04	C. 02.	iii.	✓				
Services For Others								
58	1999 04	C. 03.	i.	✓				
59	1999 04	C. 03.	ii.	✓				
Management Oversight								
60	1999 04	D. 01.		✓				
Overtime								
61	1999 04	D. 02.	i.	✓				
62	1999 04	D. 02.	ii.	✓				
63	1999 04	D. 02.	iii.	✓				
Space Requirements								
64	1999 04	D. 03.	i.	✓				
65	1999 04	D. 03.	ii.	✓				
66	1999 04	D. 03.	iii.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
City Attorney						1	0	0	0	1
Special Report: Neighborhood Services Review of Selected Issues										
Last Chance Agreement										
67	2300	0304	01	03.	b.		✓			

Annual Audit Recommendation Follow-Up
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						Complete	Incomplete	Extended	Not Due	TOTAL
City Manager						42	1	0	0	43
Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas										
Agreement Compliance										
68	2400	0001	01	01.	1.	✓				
Sportspark and City of Las Vegas										
69	2400	0001	01	03.	1.	✓				
Audit of Parking Enforcement and Collections										
Parking Planning, Coordination, and Oversight										
70	1401	0001	02	09.	1.	✓				
71	1401	0001	02	09.	2.	✓				
72	1401	0001	02	09.	4.	✓				
Audit of Las Vegas Area Computer Traffic System (LVACTS)										
Funding Allocation										
73	1502	0001	05	A. 04.	1.	✓				
74	1502	0001	05	A. 04.	2.	✓				
Audit of Safety/Loss Control										
Workplace Injury										
75	501	0001	06	01.	1.	✓				
Audit of City Investments										
Custody Agreement										
76	601	0102	04	04.	2.	✓				
Audit Of Parks And Open Spaces										
Park Security										
77	1701	0203	03	02.	1.	✓				
78	1701	0203	03	02.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
City Manager						42	1	0	0	43
Audit Of Parks And Open Spaces										
Facility and Equipment Security										
79	1701	0203	03	04.	3.	✓				
Audit of Special Improvement District Administration										
Oversight and Coordination Responsibilities										
80	602	0203	04	02.	1.	✓				
Audit of Insurance Services -- Employee Benefits										
HIPAA										
81	502	0203	05	04.	1.	✓				
Special Report: Neighborhood Services Review of Selected Issues										
Time and Attendance										
82	2300	0304	01	01.		✓				
Cell Phone Usage and Reimbursement										
83	2300	0304	01	02.	a.	✓				
84	2300	0304	01	02.	c.	✓				
Last Chance Agreement										
85	2300	0304	01	03.	a.	✓				
Policies and procedures For Elected Officials										
86	2300	0304	01	05.		✓				
Office of Business Development										
Ancillary Functions										
87	201	0304	04	10.	1.	✓				
Audit of Controls Over City Utility Payments And Costs										
Utility Usage Monitoring										
88	2001	0405	03	01.	1.	✓				
Utility Information										
89	2001	0405	03	02.	1.		✓			

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					Complete	Incomplete	Extended	Not Due	TOTAL
City Manager					42	1	0	0	43
Audit of Controls Over City Utility Payments And Costs									
Utility Account Approval Verification									
90	2001	0405	03	04.	1.				✓
Terminated Utility Accounts									
91	2001	0405	03	05.	1.				✓
Audit of Durango Hills Golf Course Management Contract									
Financial Performance									
92	1701	0405	05	01.	1.				✓
Contract Oversight									
93	1701	0405	05	02.	1.				✓
Audit of Woodlawn Cemetery Lease Agreement									
Areas of Non-Compliance									
94	1501	0405	06	01.	1.				✓
Agreement Monitoring									
95	1501	0405	06	02.	1.				✓
Books & Records Safekeeping and Preservation									
96	1501	0405	06	03.	1.				✓
Office Supplies Contract Special Audit									
Bid Opening									
97		1999	01	05.	a				✓
98		1999	01	05.	b.				✓
99		1999	01	05.	c				✓
Information Technology Operations									
Year 2000 & Business Contingency Plans									
100		1999	02	A. 01.					✓

Annual Audit Recommendation Follow-Up
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				Complete	Incomplete	Extended	Not Due	TOTAL
City Manager				42	1	0	0	43
Information Technology Operations								
Retention Of Public Records								
101	1999 02	F. 01.	ii.	✓				
102	1999 02	F. 01.	iii.	✓				
103	1999 02	F. 01.	iv.	✓				
Department of Leisure Services - Recreation Division								
Rafael Rivera Center Mexican Consulate								
104	1999 09	B. 03.	i.	✓				
105	1999 09	B. 03.	iv.	✓				
106	1999 09	B. 03.	vii.	✓				
Vending/Corporate Sponsorship								
107	1999 09	C. 02.	i.	✓				
108	1999 09	C. 02.	ii.	✓				
Department of Leisure Services - Recreation Division - Community Schools								
Turf Maintenance of Public School Sites								
109	1999 10	D. 02.	i.	✓				
110	1999 10	D. 02.	ii.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Detention and Enforcement						21	0	0	7	28
Audit of Parking Enforcement and Collections										
Delinquent Parking Citation Collections										
111	1401	0001	02	01.	2.	✓				
Reconciliation of Meter Coins Collected										
112	1401	0001	02	04.	1.	✓				
113	1401	0001	02	04.	3.	✓				
Meter Coin Collections										
114	1401	0001	02	05.	1.	✓				
115	1401	0001	02	05.	2.	✓				
Cash Key Marketing										
116	1401	0001	02	16.	1.	✓				
Special Report: The Animal Foundation International Review of Financial and Managerial Issues										
Licensing System										
117	2300	0102	05		2.	✓				
118	2300	0102	05		3.	✓				
Financial and Managerial Issues										
119	2300	0102	05		4.	✓				
Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations										
Monitoring of Contract Compliance										
120	2300	0102	06	08.	i.	✓				
121	2300	0102	06	08.	ii.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Detention and Enforcement						21	0	0	7	28
Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations										
Monitoring of Contract Compliance										
122	2300	0102	06	08.	iii.					✓
Audit Alert: The Animal Foundation Financial Reporting										
Financial Reporting										
123	AA	0506	04	1.						✓
124	AA	0506	04	2.						✓
125	AA	0506	04	3.						✓
Audit of Detention and Enforcement Training Unit										
Training Database Limitations										
126	1401	0506	06	1.						✓
Training Database Differences										
127	1401	0506	06	2.						✓
Firearm Qualifications										
128	1401	0506	06	3.	1.					✓
129	1401	0506	06	3.	2.					✓
Firearem Qualifications										
130	1401	0506	06	3.	3.					✓
2004 P.O.S.T. Reporting										
131	1401	0506	06	4.						✓
Instructor Files										
132	1401	0506	06	5.						✓

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					Complete	Incomplete	Extended	Not Due	TOTAL
Detention and Enforcement					21	0	0	7	28
Audit of Detention and Enforcement Training Unit									
Training Operations Manual									
133	1401	0506	06	6.					✓
Clerical Functions									
134	1401	0506	06	7.	✓				
D&E Policy Issues									
135	1401	0506	06	8.					✓
Class Evaluations									
136	1401	0506	06	9.	✓				
Information Technology Operations									
Physical Security									
137		1999	02	B. 03.	vi.	✓			
138		1999	02	B. 03.	vii.	✓			

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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit of Fleet and Transportation Services										
Policies and Procedures										
139	1503	0102	03	01.	1.	✓				
140	1503	0102	03	01.	2.	✓				
Accountability For Vehicle Abuse										
141	1503	0102	03	02.	1.	✓				
142	1503	0102	03	02.	2.	✓				
143	1503	0102	03	02.	3.	✓				
144	1503	0102	03	02.	4.	✓				
Standard Maintenance Rates										
145	1503	0102	03	03.	1.	✓				
Housing Authority Contract										
146	1503	0102	03	04.	1.	✓				
147	1503	0102	03	04.	2.	✓				
Security at Service Yards										
148	1503	0102	03	05.	1.	✓				
149	1503	0102	03	05.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit of Fleet and Transportation Services										
Security at Service Yards										
150	1503	0102	03	05.	3.	✓				
Allocation of Work Between Service Centers										
151	1503	0102	03	06.	1.	✓				
152	1503	0102	03	06.	2.	✓				
Work Order Processing										
153	1503	0102	03	07.	1.	✓				
154	1503	0102	03	07.	2.	✓				
Underutilized Vehicles										
155	1503	0102	03	08.		✓				
Compressed Natural Gas (CNG) Usage Tracking										
156	1503	0102	03	09.	1.	✓				
157	1503	0102	03	09.	2.	✓				
Unnecessary Inventory										
158	1503	0102	03	10.	1.	✓				
159	1503	0102	03	10.	2.	✓				
Spare Tires										
160	1503	0102	03	11.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit Of Parks And Open Spaces										
Standard Operating Procedures										
161	1701	0203	03	01.		✓				
Park Security										
162	1701	0203	03	02.	3.	✓				
Park Signage										
163	1701	0203	03	03.		✓				
Facility and Equipment Security										
164	1701	0203	03	04.	1.	✓				
165	1701	0203	03	04.	2.	✓				
Maintenance Tools and Supplies										
166	1701	0203	03	05.	1.	✓				
167	1701	0203	03	05.	2.	✓				
168	1701	0203	03	05.	3.	✓				
Property Damage Reporting										
169	1701	0203	03	06.		✓				
Safety										
170	1701	0203	03	07.	1.	✓				
171	1701	0203	03	07.	2.	✓				

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							Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations							76	3	2	0	81
Audit Of Parks And Open Spaces											
Safety											
172	1701	0203	03	07.	3.	✓					
Review of Design Standards and Park Designs											
173	1701	0203	03	08.	1.	✓					
174	1701	0203	03	08.	2.	✓					
Public Complaints											
175	1701	0203	03	09.	1.	✓					
176	1701	0203	03	09.	2.	✓					
Park Reservations											
177	1701	0203	03	10.	1.	✓					
178	1701	0203	03	10.	3.	✓					
179	1701	0203	03	10.	7.	✓					
180	1701	0203	03	10.	8.	✓					
Park Ambassador Program											
181	1701	0203	03	11.	1.	✓					
182	1701	0203	03	11.	2.	✓					

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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit Of Parks And Open Spaces										
ADA Standards Complainece										
183	1701	0203	03	12.	1.	✓				
184	1701	0203	03	12.	2.	✓				
Allocation of Manpower										
185	1701	0203	03	13.		✓				
Internal Control Review Activity Report December 31, 2004										
ICR 005 - Field Operations - Procurement Card (P-Card) Misuse										
186	2900	0405	04	03.	1.	✓				
187	2900	0405	04	03.	2.	✓				
188	2900	0405	04	03.	3.	✓				
189	2900	0405	04	03.	4.	✓				
190	2900	0405	04	03.	5.	✓				
Audit of Durango Hills Golf Course Management Contract										
Financial Performance										
191	1701	0405	05	01.	2.	✓				
192	1701	0405	05	01.	3.	✓				
Monthly Reports										
193	1701	0405	05	03.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit of Durango Hills Golf Course Management Contract										
Personnel										
194	1701	0405	05	04.	1.	✓				
Sales Tax Collection and Remittance										
195	1701	0405	05	05.	1.	✓				
196	1701	0405	05	05.	2.		✓			
Sales Tax For Purchases										
197	1701	0405	05	06.	1.		✓			
Property Tax										
198	1701	0405	05	07.	1.		✓			
199	1701	0405	05	07.	2.	✓				
Pro-Shop Operation										
200	1701	0405	05	08.	1.	✓				
Pro-Shop Merchandise										
201	1701	0405	05	09.	1.	✓				
Restaurant Operation										
202	1701	0405	05	10.	1.	✓				
203	1701	0405	05	10.	2.	✓				
Maintenance										
204	1701	0405	05	11.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit of Durango Hills Golf Course Management Contract										
Complimentary Use of Golf Course Facility										
205	1701	0405	05	12.	1.	✓				
206	1701	0405	05	12.	2.	✓				
Imprest Fund										
207	1701	0405	05	13.	1.	✓				
Redemption Certificate										
208	1701	0405	05	14.	1.	✓				
Lost and Found										
209	1701	0405	05	15.	1.	✓				
Audit of City Vehicle Replacement Program										
Internal Service Fund										
210	1702	0506	02	01.	1.	✓				
211	1702	0506	02	01.	2.	✓				
Projected Vehicle Useful Lives										
212	1702	0506	02	02.	1.			✓		
213	1702	0506	02	02.	2.			✓		
Fleet Utilization and Size										
214	1702	0506	02	03.	1.	✓				
Internal Controls Review Activity Report - June 30, 2005										
Unlocked Door at Durango Hills Golf Course										
215	2900	0506	03	ICR 018	1.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations					76	3	2	0	81
Internal Control Review Activity Report - December 31, 2005									
Theft of Deposits at Durango Hills Golf Course									
216	2900	0506	05	ICR 010 2.	✓				
Cash Receipts Audit									
Transportation Services									
217		1999	03	C. i.	✓				
218		1999	03	C. ii.	✓				
219		1999	03	C. iii.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas Sportspark and City of Las Vegas										
220	2400	0001	01	03.	2.	✓				
221	2400	0001	01	03.	3.	✓				
Audit of Parking Enforcement and Collections										
Delinquent Parking Citation Collections										
222	1401	0001	02	01.	1.		✓			
Citation Dismissals										
223	1401	0001	02	02.	1.	✓				
Early Fine Payment Reduction Program										
224	1401	0001	02	03.	1.	✓				
225	1401	0001	02	03.	2.	✓				
Reconciliation of Meter Coins Collected										
226	1401	0001	02	04.	2.	✓				
Parking System Limitations										
227	1401	0001	02	06.	1.	✓				
228	1401	0001	02	06.	2.	✓				
229	1401	0001	02	06.	3.	✓				
System Access and Data Change Controls										
230	1401	0001	02	07.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of Parking Enforcement and Collections										
System Access and Data Change Controls										
231	1401	0001	02	07.	2.	✓				
232	1401	0001	02	07.	3.	✓				
233	1401	0001	02	07.	4.	✓				
234	1401	0001	02	07.	5.	✓				
Security of Parking Citations and Hearings Office										
235	1401	0001	02	08.	1.	✓				
Parking Planning, Coordination, and Oversight										
236	1401	0001	02	09.	3.		✓			
Handicap Parking Violation Dismissals										
237	1401	0001	02	10.	1.	✓				
238	1401	0001	02	10.	2.	✓				
Handicap Space Violation Fines And Penalties										
239	1401	0001	02	11.	1.	✓				
240	1401	0001	02	11.	2.	✓				
Parking Collections Unit Policies And Procedures										
241	1401	0001	02	12.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of Parking Enforcement and Collections										
Parking Collections Unit Policies And Procedures										
242	1401	0001	02	12.	2.	✓				
Document Retention Standards										
243	1401	0001	02	13.	1.	✓				
Parking Hearings										
244	1401	0001	02	14.	1.	✓				
245	1401	0001	02	14.	2.	✓				
246	1401	0001	02	14.	3.	✓				
Installment Program Fees										
247	1401	0001	02	15.	1.	✓				
Cash Key Marketing										
248	1401	0001	02	16.	1.	✓				
249	1401	0001	02	16.	2.	✓				
Public Notices										
250	1401	0001	02	17.	1.	✓				
Audit of Wastewater Pollution Control Facility and Sewer Services										
North Las Vegas Wastewater Treatment Fees										
251	1501	0102	02	A. 01.	1.	✓				
252	1501	0102	02	A. 01.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of Wastewater Pollution Control Facility and Sewer Services										
North Las Vegas Wastewater Treatment Fees										
253	1501	0102	02	A. 01.	3.	✓				
Contract File Maintenance										
254	1501	0102	02	A. 02.	1.	✓				
255	1501	0102	02	A. 02.	2.	✓				
Sewer Fee Billings										
256	1501	0102	02	B. 02.	1.			✓		
257	1501	0102	02	B. 02.	2.	✓				
Grace Period										
258	1501	0102	02	B. 03.	1.	✓				
Performance Reports										
259	1501	0102	02	B. 04.	1.			✓		
260	1501	0102	02	B. 04.	2.			✓		
Audit of City Investments										
Cash Management -- Sweep Account										
261	601	0102	04	01.	1.	✓				
Investment Committee										
262	601	0102	04	02.	1.	✓				
Trading Policy / Procedures										
263	601	0102	04	03.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of City Investments										
Trading Policy / Procedures										
264	601	0102	04	03.	2.	✓				
265	601	0102	04	03.	3.	✓				
266	601	0102	04	03.	4.	✓				
267	601	0102	04	03.	5.	✓				
Custody Agreement										
268	601	0102	04	04.	1.	✓				
269	601	0102	04	04.	3.	✓				
270	601	0102	04	04.	4.	✓				
271	601	0102	04	04.	5.	✓				
Investment Policy										
272	601	0102	04	05.	1.	✓				
273	601	0102	04	05.	2.	✓				
274	601	0102	04	05.	3.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of City Investments										
Investment Policy										
275	601	0102	04	05.	4.	✓				
276	601	0102	04	05.	5.	✓				
277	601	0102	04	05.	6.	✓				
Proficiency / Training of Backup Investment Personnel										
278	601	0102	04	06.	1.		✓			
Surety Bond										
279	601	0102	04	07.	1.	✓				
Audit of Professional Services Contracts										
Professional Services Policy and Procedures										
280	2002	0102	10	01.	1.	✓				
281	2002	0102	10	01.	2.	✓				
Application of Professional Services Policy										
282	2002	0102	10	02.	1.	✓				
283	2002	0102	10	02.	2.	✓				
284	2002	0102	10	02.	3.	✓				
285	2002	0102	10	02.	4.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of Professional Services Contracts										
Selection and Evaluation of Services Providers										
286	2002	0102	10	03.	1.	✓				
287	2002	0102	10	03.	2.	✓				
288	2002	0102	10	03.	3.	✓				
289	2002	0102	10	03.	4.	✓				
290	2002	0102	10	03.	5.	✓				
291	2002	0102	10	03.	6.	✓				
Professional Services Contract										
292	2002	0102	10	05.	1.	✓				
293	2002	0102	10	05.	2.	✓				
294	2002	0102	10	05.	3.	✓				
295	2002	0102	10	05.	4.	✓				
Business License Requirement										
296	2002	0102	10	06.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of Special Improvement District Administration										
Billing Service Contract										
297	602	0203	04	01.	1.	✓				
298	602	0203	04	01.	2.	✓				
299	602	0203	04	01.	3.	✓				
Oversight and Coordination Responsibilities										
300	602	0203	04	02.	2.	✓				
301	602	0203	04	02.	3.	✓				
Accounting For Administrative Costs										
302	602	0203	04	03.	1.	✓				
Policies and Procedures										
303	602	0203	04	04.	1.	✓				
304	602	0203	04	04.	2.	✓				
Delinquent Billing Notification										
305	602	0203	04	05.	1.	✓				
Fee Waivers										
306	602	0203	04	06.	1.		✓			
Foreclosure Sales										
307	602	0203	04	07.	1.		✓			

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
Audit of Special Improvement District Administration										
Foreclosure Sales										
308	602	0203	04	07.	2.	✓				
309	602	0203	04	07.	3.	✓				
Certificate Redemption										
310	602	0203	04	08.	1.	✓				
Account Reconciliations										
311	602	0203	04	09.	1.	✓				
312	602	0203	04	09.	2.		✓			
313	602	0203	04	09.	3.	✓				
314	602	0203	04	09.	4.	✓				
Contingency Planning										
315	602	0203	04	10.	1.	✓				
Reporting Of Interest Paid										
316	602	0203	04	11.	1.	✓				
Audit of Insurance Services -- Employee Benefits										
Group Insurance Reserve										
317	502	0203	05	01.	1.	✓				
SPECIAL REPORT: Unannounced Petty Cash Counts										
Unannounced Petty Cash Counts										
318	2200	0203	06	01.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services						144	9	4	0	157
SPECIAL REPORT: Unannounced Petty Cash Counts										
Unannounced Petty Cash Counts										
319	2200	0203	06	01.	2.	✓				
320	2200	0203	06	01.	3.	✓				
321	2200	0203	06	01.	4.	✓				
322	2200	0203	06	01.	5.	✓				
Investigative Report: Petty Cash Theft Planning and Development Department										
Internal Control Environment										
323	2300	0304	03	01.	1.	✓				
Review for Reasonableness										
324	2300	0304	03	03.	1.	✓				
Audit of Controls Over City Utility Payments And Costs										
Allocation of Utility Costs										
325	2001	0405	03	03.	1.			✓		
Terminated Utility Accounts										
326	2001	0405	03	05.	2.	✓				
Utility Billings										
327	2001	0405	03	06.	1.	✓				
Special Report: Vendor/Employee File Review										
Consistent Data Input										
328	2500	0405	07	01.	1.			✓		
Employee Contractors										
329	2500	0405	07	02.	1.			✓		

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					Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services					144	9	4	0	157
Special Report: Vendor/Employee File Review									
Employee Contractors									
330	2500	0405	07	02.	2.				✓
Internal Control Review Activity Report - December 31, 2005									
Theft of Deposits at Durango Hills Golf Course									
331	2900	0506	05	ICR 010	1.				✓
Parks and Open Spaces Misuse of City Account									
332	2900	0506	05	ICR 020	1.				✓
333	2900	0506	05	ICR 020	2.				✓
Office Supplies Contract Special Audit									
Municipal Purchasing Law									
334		1999	01	01.	a				✓
335		1999	01	01.	b.				✓
Pricing Discrepancy									
336		1999	01	02.	a.				✓
337		1999	01	02.	b.				✓
Bid Evaluation Method									
338		1999	01	03.	a.				✓
339		1999	01	03.	b.				✓
340		1999	01	03.	c.				✓

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				Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services				144	9	4	0	157
Office Supplies Contract Special Audit								
Vendor Performance								
341	1999 01	04.	a.	✓				
342	1999 01	04.	b.	✓				
343	1999 01	04.	c.	✓				
Bid Opening								
344	1999 01	05.	d	✓				
Purchasing Policy And Procedures								
345	1999 01	06.	a.	✓				
346	1999 01	06.	b.	✓				
Information Technology Operations								
Disposal Of City Property								
347	1999 02	F. 02.		✓				
Cash Receipts Audit								
Treasurer's Office								
348	1999 03	A.	i.	✓				
349	1999 03	A.	ii.	✓				
350	1999 03	A.	iii.	✓				
351	1999 03	A.	iv.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services				144	9	4	0	157
Cash Receipts Audit								
Leisure Services								
352	1999 03	B.	iv.	✓				
Citywide								
353	1999 03	E.	i.	✓				
354	1999 03	E.	ii.	✓				
355	1999 03	E.	iii.	✓				
356	1999 03	E.	iv.	✓				
357	1999 03	E.	v.	✓				
Department of Leisure Services - Recreation Division								
Corporate Challenge								
358	1999 09	B. 01.	iv.	✓				
Cash Control								
359	1999 09	E. 01.	iv.	✓				
Citywide Payroll Process								
Vacation and Sick Leave Buyback								
360	2000 01	A. 03.		✓				
Payroll Reports								
361	2000 01	B. 02.	i.	✓				
362	2000 01	B. 02.	ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services				144	9	4	0	157
Citywide Payroll Process								
Bank Account Reconciliation								
363	2000 01	B. 03.		✓				
Incentive Compensation For Appointive Employees								
364	2000 01	C. 02.	i.	✓				
Reporting Of Sick Leave and Vacation Hours								
365	2000 01	D. 02.		✓				
Procedures Documentation								
366	2000 01	D. 03.		✓				
Payroll Inquire Log								
367	2000 01	D. 04.		✓				
Direct Deposit and Electronic Fund Transfers								
368	2000 01	D. 06.	i.	✓				
369	2000 01	D. 06.	ii.	✓				
370	2000 01	D. 06.	iii.	✓				
371	2000 01	D. 06.	iv.	✓				
Signed Blank Checks								
372	2000 01	D. 07.	iii.	✓				
Contingency Planning								
373	2000 01	E. 03.	i.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Finance and Business Services					144	9	4	0	157
Citywide Payroll Process									
Contingency Planning									
374	2000	01	E. 03.	ii.	✓				
375	2000	01	E. 03.	iii.	✓				
Payroll Transmissions									
376	2000	01	E. 08.	i.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Fire and Rescue				30	0	0	0	30
Fire & Rescue Services								
Fleet Standardization								
377	1999 08	A. 01.		✓				
Replacement Schedule								
378	1999 08	A. 02.	i.	✓				
379	1999 08	A. 02.	ii.	✓				
380	1999 08	A. 02.	iii.	✓				
Rescues								
381	1999 08	A. 03.		✓				
Rescue Air Conditioning								
382	1999 08	A. 04.		✓				
House Fire Response								
383	1999 08	A. 05.		✓				
Monitoring Of Franchise Agreement								
384	1999 08	B. 01.	i.	✓				
385	1999 08	B. 01.	ii.	✓				
Response Time Standards								
386	1999 08	B. 02.	i.	✓				
387	1999 08	B. 02.	ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Fire and Rescue				30	0	0	0	30
Fire & Rescue Services								
Municipal Code Discrepancies								
388	1999 08	B. 03.		✓				
Contract Review Committee								
389	1999 08	B. 04.		✓				
EMS Coordinator								
390	1999 08	C. 01.		✓				
Battalion Chief Job Description								
391	1999 08	C. 02.		✓				
Battalion Chief Scheduling								
392	1999 08	C. 03.		✓				
Paramedic Staffing								
393	1999 08	C. 04. i.		✓				
394	1999 08	C. 04. ii.		✓				
Class Scheduling								
395	1999 08	D. 01. i.		✓				
396	1999 08	D. 01. ii.		✓				
397	1999 08	D. 01. iii.		✓				
Record System								
398	1999 08	D. 02.		✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Fire and Rescue				30	0	0	0	30
Fire & Rescue Services								
Maintenance Cost Tracking								
399	1999 08	E. 01.	i.	✓				
400	1999 08	E. 01.	ii.	✓				
Repair Equipment								
401	1999 08	E. 02.		✓				
Parts and Service Purchasing								
402	1999 08	E. 03.	i.	✓				
403	1999 08	E. 03.	ii.	✓				
Mechanic Training								
404	1999 08	E. 04.		✓				
Health and Safety								
405	1999 08	E. 05.	i.	✓				
406	1999 08	E. 05.	ii.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
Audit of Safety/Loss Control										
Workplace Injury										
407	501	0001	06	01.	2.	✓				
408	501	0001	06	01.	3.	✓				
Vehicle Accidents										
409	501	0001	06	02.	1.	✓				
410	501	0001	06	02.	2.	✓				
411	501	0001	06	02.	3.	✓				
412	501	0001	06	02.	4.	✓				
413	501	0001	06	02.	5.	✓				
Self-Insurance Funds										
414	501	0001	06	03.	1.	✓				
Safety Awareness										
415	501	0001	06	04.	1.	✓				
416	501	0001	06	04.	2.	✓				
417	501	0001	06	04.	3.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
Audit of Safety/Loss Control										
Safety Awareness										
418	501	0001	06	04.	4.	✓				
419	501	0001	06	04.	5.	✓				
420	501	0001	06	04.	6.	✓				
421	501	0001	06	04.	7.	✓				
Investigation of Employee Injuries										
422	501	0001	06	05.	1.	✓				
423	501	0001	06	05.	2.	✓				
424	501	0001	06	05.	3.	✓				
425	501	0001	06	05.	4.	✓				
Enforcement of Safety Rules										
426	501	0001	06	06.	1.	✓				
427	501	0001	06	06.	2.	✓				
428	501	0001	06	06.	3.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
Audit of Safety/Loss Control										
Enforcement of Safety Rules										
429	501	0001	06	06.	4.	✓				
430	501	0001	06	06.	5.	✓				
Safety Policies and Procedures										
431	501	0001	06	07.	1.	✓				
Emergency Action Plan										
432	501	0001	06	08.	1.	✓				
433	501	0001	06	08.	2.	✓				
434	501	0001	06	08.	3.	✓				
Fire Extinguishers										
435	501	0001	06	09.	1.	✓				
436	501	0001	06	09.	2.	✓				
437	501	0001	06	09.	3.	✓				
438	501	0001	06	09.	4.	✓				
Audit of Insurance Services -- Employee Benefits										
Group Insurance Reserve										
439	502	0203	05	01.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
Audit of Insurance Services -- Employee Benefits										
Contract Requirements										
440	502	0203	05	02.	1.	✓				
441	502	0203	05	02.	2.	✓				
442	502	0203	05	02.	3.	✓				
Insurance Plan Components										
443	502	0203	05	03.	1.	✓				
444	502	0203	05	03.	2.	✓				
Monitoring of Performance										
445	502	0203	05	05.	1.	✓				
446	502	0203	05	05.	2.	✓				
447	502	0203	05	05.	3.	✓				
Data Analysis										
448	502	0203	05	06.	1.	✓				
Review of TPA Check Register										
449	502	0203	05	07.	1.	✓				
450	502	0203	05	07.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
Audit of Insurance Services -- Employee Benefits										
Review of TPA Check Register										
451	502	0203	05	07.	3.	✓				
Employee Benefit Plan Document Availability										
452	502	0203	05	08.	1.	✓				
453	502	0203	05	08.	2.	✓				
Payment Processing										
454	502	0203	05	09.	1.	✓				
Deferred Compensation										
455	502	0203	05	10.	1.	✓				
456	502	0203	05	10.	2.	✓				
457	502	0203	05	10.	3	✓				
Medical and Dependent Care Flexible Spending Accounts										
458	502	0203	05	11.	1.	✓				
459	502	0203	05	11.	2.	✓				
460	502	0203	05	11.	3.	✓				
461	502	0203	05	11.	4.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
Audit of Insurance Services -- Employee Benefits										
Life Insurance										
462	502	0203	05	12.	1.	✓				
463	502	0203	05	12.	2.	✓				
Office Procedures										
464	502	0203	05	13.	1.	✓				
Special Report: Neighborhood Services Review of Selected Issues										
Last Chance Agreement										
465	2300	0304	01	03.	c.	✓				
466	2300	0304	01	03.	d.	✓				
Special Report: Vendor/Employee File Review										
Outside Employment Request No: HR.10										
467	2500	0405	07	03.	1.	✓				
468	2500	0405	07	03.	2.	✓				
Information Technology Operations										
Employee Safety And Data Security										
469		1999	02	B. 01.	iii.	✓				
470		1999	02	B. 01.	iv	✓				
Physical Security										
471		1999	02	B. 03.	vii.	✓				
Information Technologies' Policies										
472		1999	02	F. 03.	iii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources				103	0	0	0	103
Cash Receipts Audit								
Human Resources								
473	1999 03	D.	i.	✓				
474	1999 03	D.	ii.	✓				
475	1999 03	D.	iii.	✓				
Department of Leisure Services - Recreation Division								
Employee Health								
476	1999 09	F. 03.	i.	✓				
Staffing								
477	1999 09	G. 03.		✓				
Citywide Payroll Process								
Voluntary Early Separation Program								
478	2000 01	A. 02.	i.	✓				
479	2000 01	A. 02.	ii.	✓				
480	2000 01	A. 02.	iii.	✓				
Cost of Living Adjustments								
481	2000 01	B. 01.		✓				
Time In Lieu of Overtime								
482	2000 01	B. 04.	i.	✓				
483	2000 01	B. 04.	ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources				103	0	0	0	103
Citywide Payroll Process								
Time In Lieu of Overtime								
484	2000 01	B. 04.	iii.	✓				
Alternate Work Schedules								
485	2000 01	B. 05.	i.	✓				
486	2000 01	B. 05.	ii.	✓				
487	2000 01	B. 05.	iii.	✓				
488	2000 01	B. 05.	iv.	✓				
489	2000 01	B. 05.	v.	✓				
Sick Leave Policy and Monitoring								
490	2000 01	B. 06.	i.	✓				
491	2000 01	B. 06.	ii.	✓				
492	2000 01	B. 06.	iii.	✓				
Executive and Management Compensation Program								
493	2000 01	C. 01.	i.	✓				
494	2000 01	C. 01.	ii	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources				103	0	0	0	103
Citywide Payroll Process								
Incentive Compensation For Appointive Employees								
495	2000 01	C. 02.	ii.	✓				
496	2000 01	C. 02.	iii.	✓				
Salary Step Advancements For Classified Employees								
497	2000 01	C. 03.	i.	✓				
498	2000 01	C. 03.	ii.	✓				
499	2000 01	C. 03.	iii.	✓				
Career Development Action Plan								
500	2000 01	C. 04.	i.	✓				
501	2000 01	C. 04.	ii.	✓				
502	2000 01	C. 04.	iii.	✓				
503	2000 01	C. 04.	iv.	✓				
504	2000 01	C. 04.	v.	✓				
Health Care Deductions								
505	2000 01	D. 01.	i.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources					103	0	0	0	103
Citywide Payroll Process									
Health Care Deductions									
506	2000	01	D. 01.	ii.	✓				
507	2000	01	D. 01.	iii.	✓				
Salary Range Verification									
508	2000	01	E. 05.	i.	✓				
509	2000	01	E. 05.	ii.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies						124	0	1	0	125
Audit of Information Technology Security										
Risk Analysis										
510	2101	0102	09	01.	1.	✓				
511	2101	0102	09	01.	2.	✓				
512	2101	0102	09	01.	3.	✓				
Information Technology Security Training										
513	2101	0102	09	02.	1.	✓				
Incident and Intrusion Monitoring, Detection, Handling, Reporting, and Logging										
514	2101	0102	09	03.	1.	✓				
515	2101	0102	09	03.	2.	✓				
Penetration Testing										
516	2101	0102	09	04.	1.	✓				
Social Engineering										
517	2101	0102	09	05.	1.	✓				
518	2101	0102	09	05.	2.	✓				
519	2101	0102	09	05.	3.	✓				
Patches										
520	2101	0102	09	06.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies						124	0	1	0	125
Audit of Information Technology Security										
Wireless Security										
521	2101	0102	09	07.	1.	✓				
522	2101	0102	09	07.	2.	✓				
523	2101	0102	09	07.	3.	✓				
System Access and Authentication										
524	2101	0102	09	08.	1.	✓				
525	2101	0102	09	08.	2.	✓				
526	2101	0102	09	08.	3.	✓				
527	2101	0102	09	08.	4.	✓				
528	2101	0102	09	08.	5.	✓				
529	2101	0102	09	08.	6.	✓				
Domain Administrator Rights										
530	2101	0102	09	09.	1.	✓				
Root Access										
531	2101	0102	09	10.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies						124	0	1	0	125
Audit of Information Technology Security										
Root Access										
532	2101	0102	09	10.	2.	✓				
Local Administrator										
533	2101	0102	09	11.	1.	✓				
534	2101	0102	09	11.	2.	✓				
Control of Computers and Equipment										
535	2101	0102	09	12.	1.	✓				
536	2101	0102	09	12.	2.	✓				
537	2101	0102	09	12.	3.	✓				
538	2101	0102	09	12.	4.	✓				
Long Distance Codes										
539	2101	0102	09	13.	1.	✓				
540	2101	0102	09	13.	2.	✓				
Audit of Information Technology Security										
541	2101	0102	09	13.	3.	✓				
Security Committee										
542	2101	0102	09	14.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies						124	0	1	0	125
Audit of Information Technology Security										
Security Committee										
543	2101	0102	09	14.	2.	✓				
Multiple Sessions										
544	2101	0102	09	15.	1.	✓				
Computer Room Location										
545	2101	0102	09	16.	1.	✓				
Employee Termination Procedures										
546	2101	0102	09	17.	1.	✓				
Audit of Controls Over City Utility Payments And Costs										
Utility Usage Monitoring										
547	2001	0405	03	01.	2.			✓		
Internal Control Review Activity Report December 31, 2004										
Internal Control Memorandum: Mail Room Change Fund Theft										
548	2900	0405	04	01.	1.	✓				
549	2900	0405	04	01.	2.	✓				
550	2900	0405	04	01.	3.	✓				
551	2900	0405	04	01.	4.	✓				
Information Technology Operations										
Backup										
552		1999	02	A. 02.		✓				
Employee Safety And Data Security										
553		1999	02	B. 01.	i.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Information Technology Operations								
Employee Safety And Data Security								
554	1999 02	B. 01.	ii.	✓				
555	1999 02	B. 01.	iii.	✓				
556	1999 02	B. 01.	iv.	✓				
IT Asset Control								
557	1999 02	B. 02.	i.	✓				
558	1999 02	B. 02.	ii.	✓				
559	1999 02	B. 02.	iii.	✓				
Physical Security								
560	1999 02	B. 03.	i.	✓				
561	1999 02	B. 03.	ii.	✓				
562	1999 02	B. 03.	iii.	✓				
563	1999 02	B. 03.	iv.	✓				
564	1999 02	B. 03.	v.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Information Technology Operations								
Physical Security								
565	1999 02	B. 03.	vi.	✓				
Unauthorized Access								
566	1999 02	B. 04.	i.	✓				
567	1999 02	B. 04.	ii.	✓				
568	1999 02	B. 04.	iii.	✓				
569	1999 02	B. 04.	iv.	✓				
Anti-Virus Protection								
570	1999 02	C. 01.	i.	✓				
571	1999 02	C. 01.	ii.	✓				
Software Licensing								
572	1999 02	C. 02.	i.	✓				
573	1999 02	C. 02.	ii.	✓				
574	1999 02	C. 02.	iii.	✓				
Shared NT Accounts								
575	1999 02	D. 01.	i.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Information Technology Operations								
Shared NT Accounts								
576	1999 02	D. 01.	ii.	✓				
577	1999 02	D. 01.	iii.	✓				
578	1999 02	D. 01.	iv.	✓				
Trusted Relationships								
579	1999 02	D. 02.	i.	✓				
580	1999 02	D. 02.	ii.	✓				
Sun Solaris Administration								
581	1999 02	D. 03.		✓				
Long Distance Codes For Fax Machines								
582	1999 02	E. 01.	i.	✓				
583	1999 02	E. 01.	ii.	✓				
Telecommunications								
584	1999 02	E. 02.	i.	✓				
585	1999 02	E. 02.	ii.	✓				
586	1999 02	E. 02.	iii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Information Technology Operations								
Retention Of Public Records								
587	1999 02	F. 01.	i.	✓				
Information Technologies' Policies								
588	1999 02	F. 03.	i.	✓				
589	1999 02	F. 03.	ii.	✓				
Customer Service								
590	1999 02	G. 01.	i.	✓				
591	1999 02	G. 01.	ii.	✓				
592	1999 02	G. 01.	iii.	✓				
593	1999 02	G. 01.	iv.	✓				
Human Resources								
594	1999 02	G. 02.	i.	✓				
595	1999 02	G. 02.	ii.	✓				
596	1999 02	G. 02.	iii.	✓				
Scan Center								
597	1999 02	G. 03.		✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Department of Information Technologies - Systems Development Methodology								
Policy Approval and Communication								
598	1999 06	01.	i.	✓				
599	1999 06	01.	ii.	✓				
600	1999 06	01.	iii.	✓				
Change Control								
601	1999 06	02.	i.	✓				
602	1999 06	02.	ii.	✓				
603	1999 06	02.	iii.	✓				
Project Tracking								
604	1999 06	03.	i.	✓				
605	1999 06	03.	ii.	✓				
Roles and Responsibilities								
606	1999 06	04.		✓				
Cost Benefit Analysis								
607	1999 06	05.	i.	✓				
608	1999 06	05.	ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Department of Information Technologies - Systems Development Methodology								
User Needs Analysis								
609	1999 06	06.	i.	✓				
610	1999 06	06.	ii	✓				
Feasibility Study								
611	1999 06	07.	i.	✓				
612	1999 06	07.	ii.	✓				
Post Implementation Review								
613	1999 06	08.		✓				
GIS SDLC Policy								
614	1999 06	09.	i.	✓				
615	1999 06	09.	ii.	✓				
Citywide Payroll Process								
Sorting Of Paychecks and Pay Statements								
616	2000 01	D. 05.		✓				
Signed Blank Checks								
617	2000 01	D. 07.	i.	✓				
618	2000 01	D. 07.	ii.	✓				
Change Control								
619	2000 01	E. 01.	i.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Citywide Payroll Process								
Change Control								
620	2000 01	E. 01.	ii.	✓				
621	2000 01	E. 01.	iii.	✓				
Access Control								
622	2000 01	E. 02.	i.	✓				
623	2000 01	E. 02.	ii.	✓				
624	2000 01	E. 02.	iii.	✓				
Contingency Planning								
625	2000 01	E. 03.	iv.	✓				
Signature Security								
626	2000 01	E. 04.		✓				
Root Access								
627	2000 01	E. 06.	i.	✓				
628	2000 01	E. 06.	ii.	✓				
629	2000 01	E. 06.	iii.	✓				
630	2000 01	E. 06.	iv.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Information Technologies				124	0	1	0	125
Citywide Payroll Process								
Root Access								
631	2000 01	E. 06.	v.	✓				
Welcome Banner								
632	2000 01	E. 07.		✓				
Payroll Transmissions								
633	2000 01	E. 08.	ii.	✓				
Encryption								
634	2000 01	E. 09.		✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas Sportspark and City of Las Vegas										
635	2400	0001	01	02.	1.	✓				
636	2400	0001	01	02.	2.	✓				
Special Report: Rental Agreement Between The City of Las Vegas and the Mexican Patriotic Fees										
637	2300	0102	01		1.	✓				
638	2300	0102	01		2.	✓				
Contract Compliance/Administration										
639	2300	0102	01		3.	✓				
640	2300	0102	01		4.	✓				
641	2300	0102	01		5.	✓				
642	2300	0102	01		6.	✓				
643	2300	0102	01		7.	✓				
Audit of Cultural and Community Affairs Division										
Cost Recovery										
644	1601	0102	07	01.	1.	✓				
645	1601	0102	07	01.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Audit of Cultural and Community Affairs Division										
Cost Recovery										
646	1601	0102	07	01.	3.	✓				
Box Office Cash Controls										
647	1601	0102	07	02.	1.	✓				
Rainbow Company Ticket Sales										
648	1601	0102	07	03.	1.	✓				
649	1601	0102	07	03.	2.	✓				
Program and Event Evaluations										
650	1601	0102	07	04.	1.	✓				
651	1601	0102	07	04.	2.	✓				
Customer Feedback										
652	1601	0102	07	05.	1.	✓				
653	1601	0102	07	05.	2.	✓				
Cultural Centers Operating Hours										
654	1601	0102	07	06.	1.	✓				
Art Gallery Attendance										
655	1601	0102	07	07.		✓				
Special Event Contracts										
656	1601	0102	07	08.	1.	✓				

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							Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services							177	12	1	0	190
Audit of Cultural and Community Affairs Division											
Special Event Contracts											
657	1601	0102	07	08.	2.	✓					
Use of Volunteers											
658	1601	0102	07	09.	1.	✓					
659	1601	0102	07	09.	2.	✓					
Class System											
660	1601	0102	07	10.	1.	✓					
Audit Of Parks And Open Spaces											
Park Reservations											
661	1701	0203	03	10.	2.	✓					
662	1701	0203	03	10.	4.	✓					
663	1701	0203	03	10.	5.	✓					
664	1701	0203	03	10.	6.	✓					
Park Ambassador Program											
665	1701	0203	03	11.	3.	✓					
666	1701	0203	03	11.	4.	✓					
Audit of Cash Handling Controls At Chuck Minker Sports Complex											
Cashier Operations - Customer Receipts											
667	2200	0405	01	01.	01.	✓					

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						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Audit of Cash Handling Controls At Chuck Minker Sports Complex										
Cashier Operations - Customer Receipts										
668	2200	0405	01	01.	02.	✓				
669	2200	0405	01	01.	03.	✓				
Cashier Operations - Payment Cancellations										
670	2200	0405	01	01.	04.	✓				
671	2200	0405	01	01.	05.	✓				
Cashier Operations - System Downtime										
672	2200	0405	01	01.	06.	✓				
Cashier Operations - Cash Drawer Procedures										
673	2200	0405	01	01.	07.	✓				
Cashier Operations - Surveillance Camera										
674	2200	0405	01	01.	08.			✓		
Deposit Preparation										
675	2200	0405	01	02.	01.	✓				
676	2200	0405	01	02.	02.	✓				
677	2200	0405	01	02.	03.	✓				
678	2200	0405	01	02.	04.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Audit of Cash Handling Controls At Chuck Minker Sports Complex										
Food Concession Sales										
679	2200	0405	01	03.	01.	✓				
680	2200	0405	01	03.	02.	✓				
Supervisory Review of Operations										
681	2200	0405	01	04.	01.	✓				
Audit of Cash Handling controls At Dula Gymnasium										
Cashier Operations - Signage										
682	2200	0405	02	01.	01.	✓				
Cashier Operations - System Downtime Procedures										
683	2200	0405	02	01.	02.	✓				
Cashier Operations - Cash Drawer Procedures										
684	2200	0405	02	01.	03.	✓				
Cashier Operations - Surveillance Camera										
685	2200	0405	02	01.	04.	✓				
Deposit Preparation										
686	2200	0405	02	02.	01.	✓				
687	2200	0405	02	02.	02.	✓				
688	2200	0405	02	02.	03.	✓				
689	2200	0405	02	02.	04.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Audit of Cash Handling controls At Dula Gymnasium										
Cash Collections For Non-City Organizations										
690	2200	0405	02	03.	01.		✓			
Supervisory Review of Operations										
691	2200	0405	02	04.	01.		✓			
Internal Control Review Activity Report December 31, 2004										
ICR 004 - West Community Center - Cash Handling										
692	2900	0405	04	02.	1.		✓			
693	2900	0405	04	02.	2.		✓			
Internal Controls Review Activity Report - June 30, 2005										
Pittman Safekey Theft										
694	2900	0506	03	ICR 008	1.		✓			
695	2900	0506	03	ICR 008	2.		✓			
696	2900	0506	03	ICR 008	3.		✓			
Theft of Safekey Services										
697	2900	0506	03	ICR 009	1.		✓			
698	2900	0506	03	ICR 009	2.		✓			
699	2900	0506	03	ICR 009	3.		✓			
700	2900	0506	03	ICR 009	4.		✓			

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						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Internal Controls Review Activity Report - June 30, 2005										
Theft of Safekey Services										
701	2900	0506	03	ICR 009	5.	✓				
702	2900	0506	03	ICR 009	6.	✓				
703	2900	0506	03	ICR 009	7.	✓				
704	2900	0506	03	ICR 009	8.	✓				
705	2900	0506	03	ICR 009	9.	✓				
Theft at Christensen Safekey										
706	2900	0506	03	ICR 013	1.	✓				
707	2900	0506	03	ICR 013	2.	✓				
708	2900	0506	03	ICR 013	3.	✓				
709	2900	0506	03	ICR 013	4.	✓				
710	2900	0506	03	ICR 013	5.	✓				
711	2900	0506	03	ICR 013	6.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Internal Controls Review Activity Report - June 30, 2005									
Theft at Christensen Safekey									
712	2900	0506	03	ICR 013 7.	✓				
713	2900	0506	03	ICR 013 8.	✓				
714	2900	0506	03	ICR 013 9.	✓				
Kit Carson Safekey Theft									
715	2900	0506	03	ICR 014 1.	✓				
716	2900	0506	03	ICR 014 2.	✓				
717	2900	0506	03	ICR 014 3.	✓				
718	2900	0506	03	ICR 014 4.	✓				
719	2900	0506	03	ICR 014 5.	✓				
Stupak Community Center Vending Machines									
720	2900	0506	03	ICR 022 1.		✓			
721	2900	0506	03	ICR 022 2.		✓			
722	2900	0506	03	ICR 022 3.		✓			

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	Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services	177	12	1	0	190

Internal Control Review Activity Report - December 31, 2005

ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center

723	2900	0506	05	ICR 019	1.	✓			
724	2900	0506	05	ICR 019	2.	✓			
725	2900	0506	05	ICR 019	3.	✓			
726	2900	0506	05	ICR 019	4.	✓			
727	2900	0506	05	ICR 019	5.	✓			
728	2900	0506	05	ICR 019	6.	✓			
729	2900	0506	05	ICR 019	7.		✓		
730	2900	0506	05	ICR 019	8.		✓		
731	2900	0506	05	ICR 019	9.		✓		
Neal Elementary Safekey Receipt Theft									
732	2900	0506	05	ICR 021	1.		✓		
733	2900	0506	05	ICR 021	2.		✓		

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Internal Control Review Activity Report - December 31, 2005									
ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center									
734	2900	0506	05	ICR 023 1.	✓				
735	2900	0506	05	ICR 023 2.	✓				
736	2900	0506	05	ICR 023 3.	✓				
737	2900	0506	05	ICR 023 4.	✓				
Cash Receipts Audit									
Leisure Services									
738		1999	03	B. i.	✓				
739		1999	03	B. ii.	✓				
740		1999	03	B. iii.	✓				
Department of Leisure Services - Recreation Division									
Master Plan									
741		1999	09	A. 01.	✓				
Accreditation									
742		1999	09	A. 02.	✓				
Corporate Challenge									
743		1999	09	B. 01. i.	✓				
744		1999	09	B. 01. ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services				177	12	1	0	190
Department of Leisure Services - Recreation Division								
Corporate Challenge								
745	1999 09	B. 01.	iii.	✓				
746	1999 09	B. 01.	iv.	✓				
A Team								
747	1999 09	B. 02.	i.	✓				
748	1999 09	B. 02.	ii.	✓				
749	1999 09	B. 02.	iii.	✓				
750	1999 09	B. 02.	iv.	✓				
751	1999 09	B. 02.	v.	✓				
Rafael Rivera Center Mexican Consulate								
752	1999 09	B. 03.	ii.	✓				
753	1999 09	B. 03.	iii.	✓				
754	1999 09	B. 03.	iv.	✓				
755	1999 09	B. 03.	v.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services				177	12	1	0	190
Department of Leisure Services - Recreation Division								
Rafael Rivera Center Mexican Consulate								
756	1999 09	B. 03.	vi.	✓				
Fees								
757	1999 09	C. 01.	i.	✓				
758	1999 09	C. 01.	ii.	✓				
759	1999 09	C. 01.	iii.	✓				
760	1999 09	C. 01.	iv.	✓				
761	1999 09	C. 01.	v.	✓				
Grants								
762	1999 09	C. 03.		✓				
Registration								
763	1999 09	D. 01.	i.	✓				
764	1999 09	D. 01.	ii.	✓				
765	1999 09	D. 01.	iii.	✓				
766	1999 09	D. 01.	iv.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services				177	12	1	0	190
Department of Leisure Services - Recreation Division								
Survey								
767	1999	09	D. 02.	✓				
Resident Preference								
768	1999	09	D. 03. i.	✓				
769	1999	09	D. 03. ii.	✓				
Waiver								
770	1999	09	D. 04.	✓				
Cash Control								
771	1999	09	E. 01. i.	✓				
772	1999	09	E. 01. ii.	✓				
773	1999	09	E. 01. iii.	✓				
Budget								
774	1999	09	E. 02.	✓				
Accounting								
775	1999	09	E. 03.	✓				
Refunds								
776	1999	09	E. 04.	✓				
Fee Waivers								
777	1999	09	E. 05.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services				177	12	1	0	190
Department of Leisure Services - Recreation Division								
Safety and Security								
778	1999 09	F. 01.	i.	✓				
779	1999 09	F. 01.	ii.	✓				
780	1999 09	F. 01.	iii.	✓				
781	1999 09	F. 01.	iv.	✓				
Pool Rental								
782	1999 09	F. 02.	i.	✓				
783	1999 09	F. 02.	ii.	✓				
Employee Health								
784	1999 09	F. 03.	i.	✓				
785	1999 09	F. 03.	ii.	✓				
786	1999 09	F. 03.	iii.	✓				
Marketing								
787	1999 09	G. 01.	i.	✓				
788	1999 09	G. 01.	ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services				177	12	1	0	190
Department of Leisure Services - Recreation Division								
Information Technology								
789	1999 09	G. 02.	i.	✓				
790	1999 09	G. 02.	ii.	✓				
Training								
791	1999 09	G. 04.	i.	✓				
792	1999 09	G. 04.	ii.	✓				
Parks and Recreation Advisory Commission								
793	1999 09	G. 05.	i.	✓				
794	1999 09	G. 05.	ii.	✓				
795	1999 09	G. 05.	iii.	✓				
Department of Leisure Services - Recreation Division - Community Schools								
Vision of Community Schools								
796	1999 10	A. 01.	i.	✓				
797	1999 10	A. 01.	ii.	✓				
798	1999 10	A. 01.	iii.	✓				
799	1999 10	A. 01.	iv.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division - Community Schools									
Reporting and Accountability									
800	1999	10	A. 02.	i.	✓				
801	1999	10	A. 02.	ii.	✓				
Department of Leisure Services - Recreations Division - Community Schools									
802	1999	10	A. 02.	iii.	✓				
803	1999	10	A. 02.	iv.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
Excess Revenue Inequities Between Community Schools									
804	1999	10	A. 03.	i.	✓				
805	1999	10	A. 03.	ii.	✓				
806	1999	10	A. 03.	iii.	✓				
Community School Administration Offices									
807	1999	10	B. 01.	i.	✓				
808	1999	10	B. 01.	ii.	✓				
Track Break Program and Buildings									
809	1999	10	B. 02.	i.	✓				
810	1999	10	B. 02.	ii.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreations Division - Community Schools									
Track Break Program and Buildings									
811	1999	10	B. 02.	iii.	✓				
Financial Statement Audits									
812	1999	10	C. 01.	i.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
813	1999	10	C. 01.	ii.	✓				
Department of Leisure Services - Recreations Division - Community Schools									
814	1999	10	C. 01.	iii.	✓				
Playground Equipment Use Policy									
815	1999	10	C. 02.	i.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
816	1999	10	C. 02.	ii.	✓				
Department of Leisure Services - Recreations Division - Community Schools									
City Network and Internet Access By Community Schools									
817	1999	10	C. 03.	i.	✓				
Equipment and Supplies Records									
818	1999	10	C. 04.	i.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
819	1999	10	C. 04.	ii.	✓				
Coordination of Facilities With School Principals									
820	1999	10	D. 01.	i.	✓				
821	1999	10	D. 01.	ii.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division - Community Schools									
Coordination of Facilities With School Principals									
822	1999	10	D. 01.	iii.	✓				
Grant Identification, Writing, and Reporting									
823	1999	10	E. 01.		✓				
Use of Leisure Services Marketing Unit									
824	1999	10	E. 02.		✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Municipal Court					41	1	5	0	47
Special Report: Municipal Court Mail Unit									
Municipal Court Mail Unit									
825	2300	0001	03	01.	✓				
826	2300	0001	03	02.	✓				
827	2300	0001	03	03.	✓				
828	2300	0001	03	04.	✓				
829	2300	0001	03	05.	✓				
830	2300	0001	03	06.	✓				
831	2300	0001	03	07.	✓				
832	2300	0001	03	08.	✓				
833	2300	0001	03	09.	✓				
834	2300	0001	03	10.	✓				
Internal Controls Review Activity Report - June 30, 2005									
Municipal Court Identity Theft									
835	2900	0506	03	ICR 015 1.	✓				

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					Complete	Incomplete	Extended	Not Due	TOTAL
Municipal Court					41	1	5	0	47
Internal Controls Review Activity Report - June 30, 2005									
Municipal Court Identity Theft									
836	2900	0506	03	ICR 015 2.	✓				
837	2900	0506	03	ICR 015 3.	✓				
Las Vegas Municipal Court									
Policy and Procedure Manuals									
838		1999	07	A. 01. i.	✓				
839		1999	07	A. 01. ii.	✓				
Training and Reference Manual									
840		1999	07	A. 02.	✓				
Audit Pack Retention Policy									
841		1999	07	A. 03.	✓				
Front Counter Operations									
842		1999	07	B. 01. i.	✓				
843		1999	07	B. 01. ii.	✓				
844		1999	07	B. 01. iii.	✓				
Transaction Receipts									
845		1999	07	B. 02. i.	✓				
846		1999	07	B. 02. ii.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Municipal Court				41	1	5	0	47
Las Vegas Municipal Court								
Transaction Receipts								
847	1999 07	B. 02.	iii.	✓				
Correspondence With Defendants								
848	1999 07	B. 03.	i.			✓		
849	1999 07	B. 03.	ii.			✓		
Processing of Drop Box Payments								
850	1999 07	B. 04.		✓				
Processing of Bail Refunds								
851	1999 07	B. 05.		✓				
Outstanding Bail Refund Checks								
852	1999 07	B. 06.		✓				
Physical Security of Court								
853	1999 07	C. 01.	i.	✓				
854	1999 07	C. 01.	ii.	✓				
855	1999 07	C. 01.	iii.	✓				
856	1999 07	C. 01.	iv.	✓				
User Passwords For Court System								
857	1999 07	C. 02.	i.	✓				

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				Complete	Incomplete	Extended	Not Due	TOTAL
Municipal Court				41	1	5	0	47
Las Vegas Municipal Court								
User Passwords For Court System								
858	1999 07	C. 02.	ii.	✓				
859	1999 07	C. 02.	iii.			✓		
Court System Record Change Access and Monitoring								
860	1999 07	C. 03.	i.	✓				
861	1999 07	C. 03.	ii.	✓				
862	1999 07	C. 03.	iii.	✓				
Limits On Cash In Drawers								
863	1999 07	C. 04.	i.	✓				
864	1999 07	C. 04.	ii.			✓		
Processing of Mailed Payments								
865	1999 07	C. 05.	i.	✓				
866	1999 07	C. 05.	ii.	✓				
Audit Trail Reports and Monitoring								
867	1999 07	D. 01.				✓		
Bail Register Report Errors								
868	1999 07	D. 02.				✓		

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					Complete	Incomplete	Extended	Not Due	TOTAL
Municipal Court					41	1	5	0	47
Las Vegas Municipal Court									
Bank Reconciliations									
869	1999	07	D. 03.		✓				
Cashier Overages and Shortages									
870	1999	07	D. 04. i.		✓				
871	1999	07	D. 04. ii.		✓				
Neighborhood Services					4	0	0	0	4
Special Report: Neighborhood Services Review of Selected Issues									
Cell Phone Usage and Reimbursement									
872	2300	0304	01 02.	b.	✓				
Preferential Treatment									
873	2300	0304	01 04.	a.	✓				
874	2300	0304	01 04.	b.	✓				
875	2300	0304	01 04.	c.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Office of Business Development						21	0	0	0	21
Office of Business Development										
Standard Operating Procedures										
876	201	0304	04	01.	1.	✓				
877	201	0304	04	01.	2.	✓				
Project Administration										
878	201	0304	04	02.	1.	✓				
879	201	0304	04	02.	2.	✓				
880	201	0304	04	02.	3.	✓				
Contact Database										
881	201	0304	04	03.	1.	✓				
Management Reporting										
882	201	0304	04	04.	1.	✓				
883	201	0304	04	04.	2.	✓				
884	201	0304	04	04.	3.	✓				
Project Time Tracking										
885	201	0304	04	05.	1.	✓				
Marketing Plan										
886	201	0304	04	06.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Office of Business Development						21	0	0	0	21
Office of Business Development										
Marketing Plan										
887	201	0304	04	06.	2.	✓				
888	201	0304	04	06.	3.	✓				
Service Feedback Program										
889	201	0304	04	07.	1.	✓				
890	201	0304	04	07.	2.	✓				
Coordination With Other Agencies										
891	201	0304	04	08.	1.	✓				
892	201	0304	04	08.	2.	✓				
Business Retention and Expansion Program										
893	201	0304	04	09.	1.	✓				
894	201	0304	04	09.	2.	✓				
895	201	0304	04	09.	3.	✓				
896	201	0304	04	09.	4.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Planning and Development						11	0	0	0	11
Investigative Report: Petty Cash Theft										
Planning and Development Department Department Director Oversight Responsibility										
897	2300	0304	03	02.	1	✓				
898	2300	0304	03	02.	2.	✓				
899	2300	0304	03	02.	3.	✓				
Petty Cash Theft										
Petty Cash Theft										
900		1999	05	01.		✓				
901		1999	05	02.		✓				
902		1999	05	03.		✓				
903		1999	05	04.		✓				
904		1999	05	05.		✓				
905		1999	05	06.		✓				
906		1999	05	07.		✓				
907		1999	05	08.		✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Public Works						35	0	0	0	35
Audit of Las Vegas Area Computer Traffic System (LVACTS)										
Performance Evaluation										
908	1502	0001	05	A. 01.	1.	✓				
909	1502	0001	05	A. 01.	2.	✓				
Business Resumption Plan										
910	1502	0001	05	A. 02.	1.	✓				
911	1502	0001	05	A. 02.	2.	✓				
912	1502	0001	05	A. 02.	3.	✓				
Physical Security										
913	1502	0001	05	A. 03.	1.	✓				
914	1502	0001	05	A. 03.	2.	✓				
915	1502	0001	05	A. 03.	3.	✓				
916	1502	0001	05	A. 03.	4.	✓				
Funding Allocation										
917	1502	0001	05	A. 04.	3.	✓				
Fund Balance										
918	1502	0001	05	A. 05.		✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Public Works						35	0	0	0	35
Audit of Las Vegas Area Computer Traffic System (LVACTS)										
Training										
919	1502	0001	05	A. 06.	1.	✓				
920	1502	0001	05	A. 06.	2.	✓				
921	1502	0001	05	A. 06.	3.	✓				
Overtime										
922	1502	0001	05	A. 07.	1.	✓				
System Access										
923	1502	0001	05	B. 01.		✓				
System Back-up and Restoration										
924	1502	0001	05	B. 02.	1.	✓				
925	1502	0001	05	B. 02.	2.	✓				
Preventive Maintenance										
926	1502	0001	05	B. 03.		✓				
Standardization of Hardware and Software										
927	1502	0001	05	B. 04.		✓				
System Monitoring										
928	1502	0001	05	B. 05.	1.	✓				
929	1502	0001	05	B. 05.	2.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Public Works						35	0	0	0	35
Audit of Las Vegas Area Computer Traffic System (LVACTS)										
System Monitoring										
930	1502	0001	05	B. 05.	3.	✓				
Audit of Wastewater Pollution Control Facility and Sewer Services										
North Las Vegas Wastewater Treatment Fees										
931	1501	0102	02	01.	4.	✓				
Contract File Maintenance										
932	1501	0102	02	02.	2.	✓				
North Las Vegas Wastewater Data										
933	1501	0102	02	03.	1.	✓				
Reclaimed Water Rates										
934	1501	0102	02	04.	1.	✓				
935	1501	0102	02	04.	2.	✓				
936	1501	0102	02	04.	3.	✓				
WPCF Operational Performance Results										
937	1501	0102	02	05.	1.	✓				
938	1501	0102	02	05.	2.	✓				
Sewer Connection Regulations										
939	1501	0102	02	B. 01.	1.	✓				
Audit of Professional Services Contracts										
Selection Committee Oversight										
940	2002	0102	10	04.	1.	✓				

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						Complete	Incomplete	Extended	Not Due	TOTAL
Public Works						35	0	0	0	35
Audit of Professional Services Contracts										
Selection Committee Oversight										
941	2002	0102	10	04.	2.	✓				
Audit of Controls Over City Utility Payments And Costs										
Unauthorized Use Of Streetlight Circuits										
942	2001	0405	03	07.	1.	✓				