

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

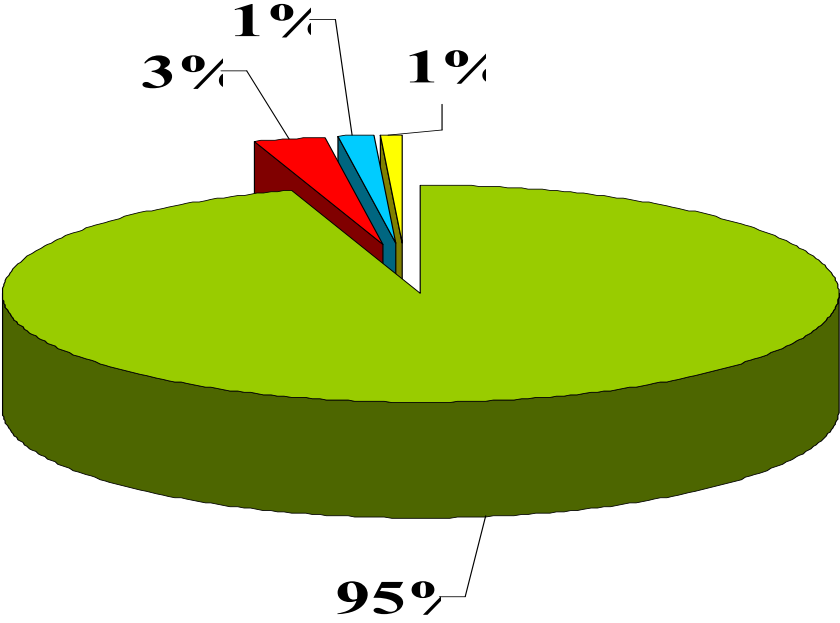
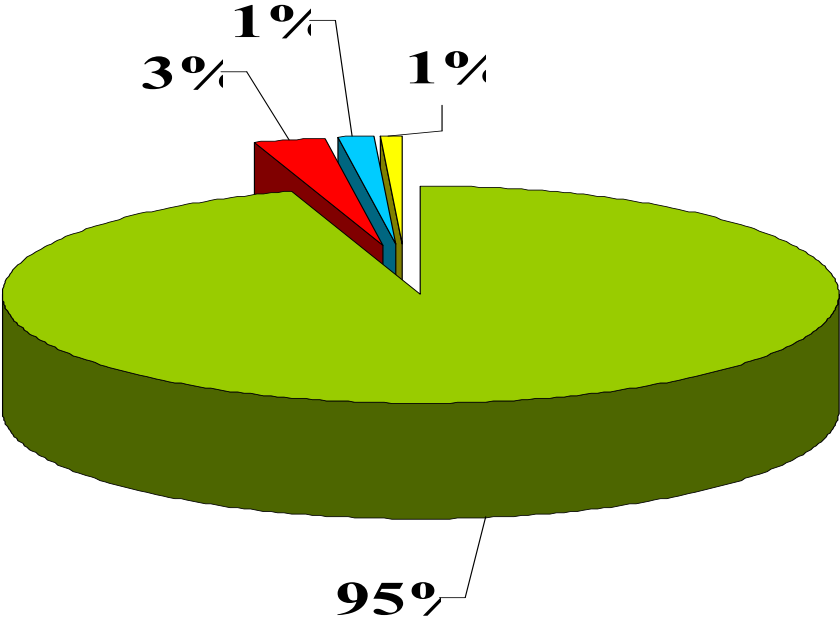
The accompanying charts/tables (pages 2 to 4) summarize the status of the audit recommendations in total and by department. Following the charts, each audit recommendation classified as **Incomplete**, **Extended**, or **Not Due** is listed by department with Managements Plan of Action. **Management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

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

942 Recommendations

January 1999 June 2006



Annual Audit Recommendation Follow-Up
 Report No. CAO 2600-0607-03
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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

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

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

DETAIL STATUS

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City Manager

Audit of Controls Over City Utility Payments And Costs

<i>1</i>	2001 0405 03	02.	1.	Utility Information	Incomplete	11
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Detention and Enforcement

Audit of Detention and Enforcement Training Unit

<i>2</i>	1401 0506 06	1.		Training Database Limitations	Not Due	12
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<i>3</i>	1401 0506 06	2.		Training Database Differences	Not Due	13
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<i>4</i>	1401 0506 06	3.	1.	Firearm Qualifications	Not Due	14
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<i>5</i>	1401 0506 06	4.		2004 P.O.S.T. Reporting	Not Due	15
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<i>6</i>	1401 0506 06	5.		Instructor Files	Not Due	16
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<i>7</i>	1401 0506 06	6.		Training Operations Manual	Not Due	17
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<i>8</i>	1401 0506 06	8.		D&E Policy Issues	Not Due	18
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Field Operations

Audit of Durango Hills Golf Course Management Contract

<i>9</i>	1701 0405 05	05.	2.	Sales Tax Collection and Remittance	Incomplete	19
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<i>10</i>	1701 0405 05	06.	1.	Sales Tax For Purchases	Incomplete	19
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<i>11</i>	1701 0405 05	07.	1.	Property Tax	Incomplete	20
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Audit of City Vehicle Replacement Program

<i>12</i>	1702 0506 02	02.	1.	Projected Vehicle Useful Lives	Extended	20
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DETAIL STATUS

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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

DETAIL STATUS

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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

DETAIL STATUS

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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
RECOMMENDATION FOLLOW-UP**

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

Incomplete: Not implemented.

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

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

2 1401 0506 06 Audit of Detention and Enforcement Training Unit
1. Training Database Limitations

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.

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.

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.

Detention and Enforcement

Due Date : 7/1/2006

Not Due

- 5 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.

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.

Detention and Enforcement

Due Date : 8/1/2006

Not Due

7 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.

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.

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.

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.

	<u>Field Operations</u>	<u>Due Date : 1/3/2006</u>	<u>Extended</u>
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.

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.

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.

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.

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.

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.

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.

	<u><i>Finance and Business Services</i></u>	<u><i>Due Date : 10/4/2005</i></u>	<u><i>Extended</i></u>
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.

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.

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.

Finance and Business Services

Due Date : 1/1/2006

Incomplete

26 2500 0405 07 Special Report: Vendor/Employee File Review
02. 2. Employee Contractors

Recommendation:

Human Resources should evaluate and improve the process to make employees aware that they must notify Human Resources if they are involved as an employee contractor.

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

Incomplete: Not implemented.

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

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

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.

	<u>Leisure Services</u>	<u>Due Date : 10/10/2004</u>	<u>Extended</u>
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.

	<u>Leisure Services</u>	<u>Due Date : 4/1/2005</u>	<u>Incomplete</u>
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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

Municipal Court

Due Date : 6/30/2000

Extended

- 43 1999 07 Las Vegas Municipal Court
C. 02. iii. User Passwords For Court System

Recommendation:

System access logs should be created and reviewed periodically by management for unusual access attempts.

Management's Plan of Action:

In designing the new Court system, system access logs will be requested and procedures implemented for their review.

Auditor: B. Smith

Auditor's Comment:

A new case management system is being implemented.

Municipal Court

Due Date : 6/30/2000

Extended

- 44 1999 07 Las Vegas Municipal Court
C. 04. ii. Limits On Cash In Drawers

Recommendation:

The Court System should be improved to allow clerks to determine how much cash they have collected.

Management's Plan of Action:

Management will look into the possibility of the legacy computer system keeping track of and indicating the amount of cash in each drawer.

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.

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.

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)**

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

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
AFI						11	0	0	0	11
Special Report: The Animal Foundation International Review of Financial and Managerial Issues										
<i>Financial and Managerial Issues</i>										
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										
<i>Animal Foster Program</i>										
5	2300	0102	06	02.	i.					✓
<i>Animal Adoption</i>										
6	2300	0102	06	03.	ii.					✓
<i>Animal Drop-Off and Owner Requested Euthanasia</i>										
7	2300	0102	06	04.	iii.					✓
8	2300	0102	06	04.	v.					✓
<i>Financial Reporting</i>										
9	2300	0102	06	06.	i.					✓
10	2300	0102	06	06.	ii.					✓
<i>Cash Controls</i>										
11	2300	0102	06	07.	iii.					✓

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

						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										
<i>Sportspark and City of Las Vegas</i>										
12	2400	0001	01	03.	4.	✓				
Building & Safety Department										
<i>Permits System</i>										
13		1999	04	A. 01.	i.	✓				
14		1999	04	A. 01.	ii.	✓				
<i>Cash Receipts</i>										
15		1999	04	A. 02.	i.	✓				
16		1999	04	A. 02.	ii.	✓				
<i>Plan Review and Approval</i>										
17		1999	04	A. 03.	i.	✓				
18		1999	04	A. 03.	ii.	✓				
19		1999	04	A. 03.	iii.	✓				
<i>Express Plan Check Program</i>										
20		1999	04	A. 04.	i.	✓				
21		1999	04	A. 04.	ii.	✓				
22		1999	04	A. 04.	iii.	✓				

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

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

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

					Complete	Incomplete	Extended	Not Due	TOTAL
Building and Safety					55	0	0	0	55
Building & Safety Department									
<i>Advance Payment Accounts</i>									
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.	✓				
<i>Quality Assurance Program</i>									
50	1999	04	B. 08.		✓				
<i>Reproduction Fees</i>									
51	1999	04	C. 01.	i.	✓				
52	1999	04	C. 01.	ii.	✓				
53	1999	04	C. 01.	iii.	✓				
54	1999	04	C. 01.	iv.	✓				
<i>Inspection Re-Fees</i>									
55	1999	04	C. 02.	i.	✓				

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

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

Annual Audit Recommendation Follow-Up
 Report No. CAO 2600-0607-03
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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					
<i>Last Chance Agreement</i>					
67 2300 0304 01 03. b.					✓

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

						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										
<i>Agreement Compliance</i>										
68	2400	0001	01	01.	1.	✓				
<i>Sportspark and City of Las Vegas</i>										
69	2400	0001	01	03.	1.	✓				
Audit of Parking Enforcement and Collections										
<i>Parking Planning, Coordination, and Oversight</i>										
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)										
<i>Funding Allocation</i>										
73	1502	0001	05	A. 04.	1.	✓				
74	1502	0001	05	A. 04.	2.	✓				
Audit of Safety/Loss Control										
<i>Workplace Injury</i>										
75	501	0001	06	01.	1.	✓				
Audit of City Investments										
<i>Custody Agreement</i>										
76	601	0102	04	04.	2.	✓				
Audit Of Parks And Open Spaces										
<i>Park Security</i>										
77	1701	0203	03	02.	1.	✓				
78	1701	0203	03	02.	2.	✓				

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

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

**Annual Audit Recommendation Follow-Up
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August 29, 2006**

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

Annual Audit Recommendation Follow-Up
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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
City Manager					42	1	0	0	43
Information Technology Operations									
	<i>Retention Of Public Records</i>								
101	1999	02	F. 01.	ii.	✓				
102	1999	02	F. 01.	iii.	✓				
103	1999	02	F. 01.	iv.	✓				
Department of Leisure Services - Recreation Division									
	<i>Rafael Rivera Center Mexican Consulate</i>								
104	1999	09	B. 03.	i.	✓				
105	1999	09	B. 03.	iv.	✓				
106	1999	09	B. 03.	vii.	✓				
	<i>Vending/Corporate Sponsorship</i>								
107	1999	09	C. 02.	i.	✓				
108	1999	09	C. 02.	ii.	✓				
Department of Leisure Services - Recreation Division - Community Schools									
	<i>Turf Maintenance of Public School Sites</i>								
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										
<i>Delinquent Parking Citation Collections</i>										
111	1401	0001	02	01.	2.	✓				
<i>Reconciliation of Meter Coins Collected</i>										
112	1401	0001	02	04.	1.	✓				
113	1401	0001	02	04.	3.	✓				
<i>Meter Coin Collections</i>										
114	1401	0001	02	05.	1.	✓				
115	1401	0001	02	05.	2.	✓				
<i>Cash Key Marketing</i>										
116	1401	0001	02	16.	1.	✓				
Special Report: The Animal Foundation International Review of Financial and Managerial Issues										
<i>Licensing System</i>										
117	2300	0102	05		2.	✓				
118	2300	0102	05		3.	✓				
<i>Financial and Managerial Issues</i>										
119	2300	0102	05		4.	✓				
Special Report: Animal Care and Shelter Services Follow-up On Prior Audit Recommendations										
<i>Monitoring of Contract Compliance</i>										
120	2300	0102	06	08.	i.	✓				
121	2300	0102	06	08.	ii.	✓				

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

						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										
<i>Monitoring of Contract Compliance</i>										
122	2300	0102	06	08.	iii.	✓				
Audit Alert: The Animal Foundation Financial Reporting										
<i>Financial Reporting</i>										
123	AA	0506	04	1.		✓				
124	AA	0506	04	2.		✓				
125	AA	0506	04	3.		✓				
Audit of Detention and Enforcement Training Unit										
<i>Training Database Limitations</i>										
126	1401	0506	06	1.					✓	
<i>Training Database Differences</i>										
127	1401	0506	06	2.					✓	
<i>Firearm Qualifications</i>										
128	1401	0506	06	3.	1.				✓	
129	1401	0506	06	3.	2.	✓				
<i>Firearem Qualifications</i>										
130	1401	0506	06	3.	3.	✓				
<i>2004 P.O.S.T. Reporting</i>										
131	1401	0506	06	4.					✓	
<i>Instructor Files</i>										
132	1401	0506	06	5.					✓	

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

Annual Audit Recommendation Follow-Up
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 August 29, 2006

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

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

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

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

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

Annual Audit Recommendation Follow-Up
 Report No. CAO 2600-0607-03
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						Complete	Incomplete	Extended	Not Due	TOTAL
Field Operations						76	3	2	0	81
Audit Of Parks And Open Spaces										
<i>Safety</i>										
<i>172</i>	1701	0203	03	07.	3.	✓				
<i>Review of Design Standards and Park Designs</i>										
<i>173</i>	1701	0203	03	08.	1.	✓				
<i>174</i>	1701	0203	03	08.	2.	✓				
<i>Public Complaints</i>										
<i>175</i>	1701	0203	03	09.	1.	✓				
<i>176</i>	1701	0203	03	09.	2.	✓				
<i>Park Reservations</i>										
<i>177</i>	1701	0203	03	10.	1.	✓				
<i>178</i>	1701	0203	03	10.	3.	✓				
<i>179</i>	1701	0203	03	10.	7.	✓				
<i>180</i>	1701	0203	03	10.	8.	✓				
<i>Park Ambassador Program</i>										
<i>181</i>	1701	0203	03	11.	1.	✓				
<i>182</i>	1701	0203	03	11.	2.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Field Operations						76	3	2	0	81
Audit Of Parks And Open Spaces										
<i>ADA Standards Compliance</i>										
183	1701	0203	03	12.	1.	✓				
184	1701	0203	03	12.	2.	✓				
<i>Allocation of Manpower</i>										
185	1701	0203	03	13.		✓				
Internal Control Review Activity Report December 31, 2004										
<i>ICR 005 - Field Operations - Procurement Card (P-Card) Misuse</i>										
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										
<i>Financial Performance</i>										
191	1701	0405	05	01.	2.	✓				
192	1701	0405	05	01.	3.	✓				
<i>Monthly Reports</i>										
193	1701	0405	05	03.	1.	✓				

Annual Audit Recommendation Follow-Up
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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										
<i>Personnel</i>										
194	1701	0405	05	04.	1.	✓				
<i>Sales Tax Collection and Remittance</i>										
195	1701	0405	05	05.	1.	✓				
196	1701	0405	05	05.	2.		✓			
<i>Sales Tax For Purchases</i>										
197	1701	0405	05	06.	1.		✓			
<i>Property Tax</i>										
198	1701	0405	05	07.	1.		✓			
199	1701	0405	05	07.	2.	✓				
<i>Pro-Shop Operation</i>										
200	1701	0405	05	08.	1.	✓				
<i>Pro-Shop Merchandise</i>										
201	1701	0405	05	09.	1.	✓				
<i>Restaurant Operation</i>										
202	1701	0405	05	10.	1.	✓				
203	1701	0405	05	10.	2.	✓				
<i>Maintenance</i>										
204	1701	0405	05	11.	1.	✓				

Annual Audit Recommendation Follow-Up
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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										
<i>Complimentary Use of Golf Course Facility</i>										
205	1701	0405	05	12.	1.	✓				
206	1701	0405	05	12.	2.	✓				
<i>Imprest Fund</i>										
207	1701	0405	05	13.	1.	✓				
<i>Redemption Certificate</i>										
208	1701	0405	05	14.	1.	✓				
<i>Lost and Found</i>										
209	1701	0405	05	15.	1.	✓				
Audit of City Vehicle Replacement Program										
<i>Internal Service Fund</i>										
210	1702	0506	02	01.	1.	✓				
211	1702	0506	02	01.	2.	✓				
<i>Projected Vehicle Useful Lives</i>										
212	1702	0506	02	02.	1.			✓		
213	1702	0506	02	02.	2.			✓		
<i>Fleet Utilization and Size</i>										
214	1702	0506	02	03.	1.	✓				
Internal Controls Review Activity Report - June 30, 2005										
<i>Unlocked Door at Durango Hills Golf Course</i>										
215	2900	0506	03	ICR 018	1.	✓				

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

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 August 29, 2006

						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										
<i>Sportspark and City of Las Vegas</i>										
220	2400	0001	01	03.	2.	✓				
221	2400	0001	01	03.	3.	✓				
Audit of Parking Enforcement and Collections										
<i>Delinquent Parking Citation Collections</i>										
222	1401	0001	02	01.	1.		✓			
<i>Citation Dismissals</i>										
223	1401	0001	02	02.	1.	✓				
<i>Early Fine Payment Reduction Program</i>										
224	1401	0001	02	03.	1.	✓				
225	1401	0001	02	03.	2.	✓				
<i>Reconciliation of Meter Coins Collected</i>										
226	1401	0001	02	04.	2.	✓				
<i>Parking System Limitations</i>										
227	1401	0001	02	06.	1.	✓				
228	1401	0001	02	06.	2.	✓				
229	1401	0001	02	06.	3.	✓				
<i>System Access and Data Change Controls</i>										
230	1401	0001	02	07.	1.	✓				

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

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

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

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

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

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

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

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

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

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Finance and Business Services						144	9	4	0	157
Audit of Professional Services Contracts										
<i>Selection and Evaluation of Services Providers</i>										
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.	✓				
<i>Professional Services Contract</i>										
292	2002	0102	10	05.	1.	✓				
293	2002	0102	10	05.	2.	✓				
294	2002	0102	10	05.	3.	✓				
295	2002	0102	10	05.	4.	✓				
<i>Business License Requirement</i>										
296	2002	0102	10	06.	1.	✓				

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

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

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

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

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

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

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

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

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 August 29, 2006

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

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Finance and Business Services					144	9	4	0	157
Cash Receipts Audit									
<i>Leisure Services</i>									
352	1999	03	B.	iv.	✓				
<i>Citywide</i>									
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									
<i>Corporate Challenge</i>									
358	1999	09	B. 01.	iv.	✓				
<i>Cash Control</i>									
359	1999	09	E. 01.	iv.	✓				
Citywide Payroll Process									
<i>Vacation and Sick Leave Buyback</i>									
360	2000	01	A. 03.		✓				
<i>Payroll Reports</i>									
361	2000	01	B. 02.	i.	✓				
362	2000	01	B. 02.	ii.	✓				

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

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

Annual Audit Recommendation Follow-Up
Report No. CAO 2600-0607-03
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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Finance and Business Services					144	9	4	0	157
Citywide Payroll Process									
<i>Contingency Planning</i>									
374	2000	01	E. 03.	ii.	✓				
375	2000	01	E. 03.	iii.	✓				
<i>Payroll Transmissions</i>									
376	2000	01	E. 08.	i.	✓				

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

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

**Annual Audit Recommendation Follow-Up
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August 29, 2006**

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

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

Annual Audit Recommendation Follow-Up
 Report No. CAO 2600-0607-03
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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
<i>Audit of Safety/Loss Control</i>										
<i>Workplace Injury</i>										
<i>407</i>	501	0001	06	01.	2.	✓				
<i>408</i>	501	0001	06	01.	3.	✓				
<i>Vehicle Accidents</i>										
<i>409</i>	501	0001	06	02.	1.	✓				
<i>410</i>	501	0001	06	02.	2.	✓				
<i>411</i>	501	0001	06	02.	3.	✓				
<i>412</i>	501	0001	06	02.	4.	✓				
<i>413</i>	501	0001	06	02.	5.	✓				
<i>Self-Insurance Funds</i>										
<i>414</i>	501	0001	06	03.	1.	✓				
<i>Safety Awareness</i>										
<i>415</i>	501	0001	06	04.	1.	✓				
<i>416</i>	501	0001	06	04.	2.	✓				
<i>417</i>	501	0001	06	04.	3.	✓				

Annual Audit Recommendation Follow-Up
 Report No. CAO 2600-0607-03
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						Complete	Incomplete	Extended	Not Due	TOTAL
Human Resources						103	0	0	0	103
<i>Audit of Safety/Loss Control</i>										
<i>Safety Awareness</i>										
418	501	0001	06	04.	4.	✓				
419	501	0001	06	04.	5.	✓				
420	501	0001	06	04.	6.	✓				
421	501	0001	06	04.	7.	✓				
<i>Investigation of Employee Injuries</i>										
422	501	0001	06	05.	1.	✓				
423	501	0001	06	05.	2.	✓				
424	501	0001	06	05.	3.	✓				
425	501	0001	06	05.	4.	✓				
<i>Enforcement of Safety Rules</i>										
426	501	0001	06	06.	1.	✓				
427	501	0001	06	06.	2.	✓				
428	501	0001	06	06.	3.	✓				

Annual Audit Recommendation Follow-Up
 Report No. CAO 2600-0607-03
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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Human Resources						103	0	0	0	103
Audit of Safety/Loss Control										
<i>Enforcement of Safety Rules</i>										
429	501	0001	06	06.	4.	✓				
430	501	0001	06	06.	5.	✓				
<i>Safety Policies and Procedures</i>										
431	501	0001	06	07.	1.	✓				
<i>Emergency Action Plan</i>										
432	501	0001	06	08.	1.	✓				
433	501	0001	06	08.	2.	✓				
434	501	0001	06	08.	3.	✓				
<i>Fire Extinguishers</i>										
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										
<i>Group Insurance Reserve</i>										
439	502	0203	05	01.	2.	✓				

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

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

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

						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Human Resources						103	0	0	0	103
Audit of Insurance Services -- Employee Benefits										
<i>Review of TPA Check Register</i>										
451	502	0203	05	07.	3.	✓				
<i>Employee Benefit Plan Document Availability</i>										
452	502	0203	05	08.	1.	✓				
453	502	0203	05	08.	2.	✓				
<i>Payment Processing</i>										
454	502	0203	05	09.	1.	✓				
<i>Deferred Compensation</i>										
455	502	0203	05	10.	1.	✓				
456	502	0203	05	10.	2.	✓				
457	502	0203	05	10.	3	✓				
<i>Medical and Dependent Care Flexible Spending Accounts</i>										
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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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Human Resources						103	0	0	0	103
Audit of Insurance Services -- Employee Benefits										
<i>Life Insurance</i>										
462	502	0203	05	12.	1.	✓				
463	502	0203	05	12.	2.	✓				
<i>Office Procedures</i>										
464	502	0203	05	13.	1.	✓				
Special Report: Neighborhood Services Review of Selected Issues										
<i>Last Chance Agreement</i>										
465	2300	0304	01	03.	c.	✓				
466	2300	0304	01	03.	d.	✓				
Special Report: Vendor/Employee File Review										
<i>Outside Employment Request No: HR.10</i>										
467	2500	0405	07	03.	1.	✓				
468	2500	0405	07	03.	2.	✓				
Information Technology Operations										
<i>Employee Safety And Data Security</i>										
469		1999	02	B. 01.	iii.	✓				
470		1999	02	B. 01.	iv	✓				
<i>Physical Security</i>										
471		1999	02	B. 03.	vii.	✓				
<i>Information Technologies' Policies</i>										
472		1999	02	F. 03.	iii.	✓				

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

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

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Human Resources					103	0	0	0	103
Citywide Payroll Process									
	<i>Time In Lieu of Overtime</i>								
484	2000	01	B. 04.	iii.	✓				
	<i>Alternate Work Schedules</i>								
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.	✓				
	<i>Sick Leave Policy and Monitoring</i>								
490	2000	01	B. 06.	i.	✓				
491	2000	01	B. 06.	ii.	✓				
492	2000	01	B. 06.	iii.	✓				
	<i>Executive and Management Compensation Program</i>								
493	2000	01	C. 01.	i.	✓				
494	2000	01	C. 01.	ii	✓				

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

					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Human Resources					103	0	0	0	103
Citywide Payroll Process									
	<i>Incentive Compensation For Appointive Employees</i>								
495	2000	01	C. 02.	ii.	✓				
496	2000	01	C. 02.	iii.	✓				
	<i>Salary Step Advancements For Classified Employees</i>								
497	2000	01	C. 03.	i.	✓				
498	2000	01	C. 03.	ii.	✓				
499	2000	01	C. 03.	iii.	✓				
	<i>Career Development Action Plan</i>								
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.	✓				
	<i>Health Care Deductions</i>								
505	2000	01	D. 01.	i.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Human Resources					103	0	0	0	103
Citywide Payroll Process									
<i>Health Care Deductions</i>									
506	2000	01	D. 01.	ii.	✓				
507	2000	01	D. 01.	iii.	✓				
<i>Salary Range Verification</i>									
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										
<i>Risk Analysis</i>										
510	2101	0102	09	01.	1.	✓				
511	2101	0102	09	01.	2.	✓				
512	2101	0102	09	01.	3.	✓				
<i>Information Technology Security Training</i>										
513	2101	0102	09	02.	1.	✓				
<i>Incident and Intrusion Monitoring, Detection, Handling, Reporting, and Logging</i>										
514	2101	0102	09	03.	1.	✓				
515	2101	0102	09	03.	2.	✓				
<i>Penetration Testing</i>										
516	2101	0102	09	04.	1.	✓				
<i>Social Engineering</i>										
517	2101	0102	09	05.	1.	✓				
518	2101	0102	09	05.	2.	✓				
519	2101	0102	09	05.	3.	✓				
<i>Patches</i>										
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										
<i>Wireless Security</i>										
521	2101	0102	09	07.	1.	✓				
522	2101	0102	09	07.	2.	✓				
523	2101	0102	09	07.	3.	✓				
<i>System Access and Authentication</i>										
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.	✓				
<i>Domain Administrator Rights</i>										
530	2101	0102	09	09.	1.	✓				
<i>Root Access</i>										
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										
<i>Root Access</i>										
532	2101	0102	09	10.	2.	✓				
<i>Local Administrator</i>										
533	2101	0102	09	11.	1.	✓				
534	2101	0102	09	11.	2.	✓				
<i>Control of Computers and Equipment</i>										
535	2101	0102	09	12.	1.	✓				
536	2101	0102	09	12.	2.	✓				
537	2101	0102	09	12.	3.	✓				
538	2101	0102	09	12.	4.	✓				
<i>Long Distance Codes</i>										
539	2101	0102	09	13.	1.	✓				
540	2101	0102	09	13.	2.	✓				
Audit of Information Technology Security										
541	2101	0102	09	13.	3.	✓				
<i>Security Committee</i>										
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										
<i>Security Committee</i>										
543	2101	0102	09	14.	2.	✓				
<i>Multiple Sessions</i>										
544	2101	0102	09	15.	1.	✓				
<i>Computer Room Location</i>										
545	2101	0102	09	16.	1.	✓				
<i>Employee Termination Procedures</i>										
546	2101	0102	09	17.	1.	✓				
Audit of Controls Over City Utility Payments And Costs										
<i>Utility Usage Monitoring</i>										
547	2001	0405	03	01.	2.			✓		
Internal Control Review Activity Report December 31, 2004										
<i>Internal Control Memorandum: Mail Room Change Fund Theft</i>										
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										
<i>Backup</i>										
552		1999	02	A. 02.		✓				
<i>Employee Safety And Data Security</i>										
553		1999	02	B. 01.	i.	✓				

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Information Technologies					124	0	1	0	125
Information Technology Operations									
<i>Employee Safety And Data Security</i>									
554	1999	02	B. 01.	ii.	✓				
555	1999	02	B. 01.	iii.	✓				
556	1999	02	B. 01.	iv.	✓				
<i>IT Asset Control</i>									
557	1999	02	B. 02.	i.	✓				
558	1999	02	B. 02.	ii.	✓				
559	1999	02	B. 02.	iii.	✓				
<i>Physical Security</i>									
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									
<i>Physical Security</i>									
565	1999	02	B. 03.	vi.	✓				
<i>Unauthorized Access</i>									
566	1999	02	B. 04.	i.	✓				
567	1999	02	B. 04.	ii.	✓				
568	1999	02	B. 04.	iii.	✓				
569	1999	02	B. 04.	iv.	✓				
<i>Anti-Virus Protection</i>									
570	1999	02	C. 01.	i.	✓				
571	1999	02	C. 01.	ii.	✓				
<i>Software Licensing</i>									
572	1999	02	C. 02.	i.	✓				
573	1999	02	C. 02.	ii.	✓				
574	1999	02	C. 02.	iii.	✓				
<i>Shared NT Accounts</i>									
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									
<i>Shared NT Accounts</i>									
576	1999	02	D. 01.	ii.	✓				
577	1999	02	D. 01.	iii.	✓				
578	1999	02	D. 01.	iv.	✓				
<i>Trusted Relationships</i>									
579	1999	02	D. 02.	i.	✓				
580	1999	02	D. 02.	ii.	✓				
<i>Sun Solaris Administration</i>									
581	1999	02	D. 03.		✓				
<i>Long Distance Codes For Fax Machines</i>									
582	1999	02	E. 01.	i.	✓				
583	1999	02	E. 01.	ii.	✓				
<i>Telecommunications</i>									
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									
<i>Retention Of Public Records</i>									
587	1999	02	F. 01.	i.	✓				
<i>Information Technologies' Policies</i>									
588	1999	02	F. 03.	i.	✓				
589	1999	02	F. 03.	ii.	✓				
<i>Customer Service</i>									
590	1999	02	G. 01.	i.	✓				
591	1999	02	G. 01.	ii.	✓				
592	1999	02	G. 01.	iii.	✓				
593	1999	02	G. 01.	iv.	✓				
<i>Human Resources</i>									
594	1999	02	G. 02.	i.	✓				
595	1999	02	G. 02.	ii.	✓				
596	1999	02	G. 02.	iii.	✓				
<i>Scan Center</i>									
597	1999	02	G. 03.		✓				

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

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Information Technologies					124	0	1	0	125
Department of Information Technologies - Systems Development Methodology									
<i>User Needs Analysis</i>									
609	1999	06	06.	i.	✓				
610	1999	06	06.	ii	✓				
<i>Feasibility Study</i>									
611	1999	06	07.	i.	✓				
612	1999	06	07.	ii.	✓				
<i>Post Implementation Review</i>									
613	1999	06	08.		✓				
<i>GIS SDLC Policy</i>									
614	1999	06	09.	i.	✓				
615	1999	06	09.	ii.	✓				
Citywide Payroll Process									
<i>Sorting Of Paychecks and Pay Statements</i>									
616	2000	01	D. 05.		✓				
<i>Signed Blank Checks</i>									
617	2000	01	D. 07.	i.	✓				
618	2000	01	D. 07.	ii.	✓				
<i>Change Control</i>									
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									
<i>Change Control</i>									
620	2000	01	E. 01.	ii.	✓				
621	2000	01	E. 01.	iii.	✓				
<i>Access Control</i>									
622	2000	01	E. 02.	i.	✓				
623	2000	01	E. 02.	ii.	✓				
624	2000	01	E. 02.	iii.	✓				
<i>Contingency Planning</i>									
625	2000	01	E. 03.	iv.	✓				
<i>Signature Security</i>									
626	2000	01	E. 04.		✓				
<i>Root Access</i>									
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									
<i>Root Access</i>									
631	2000	01	E. 06.	v.	✓				
<i>Welcome Banner</i>									
632	2000	01	E. 07.		✓				
<i>Payroll Transmissions</i>									
633	2000	01	E. 08.	ii.	✓				
<i>Encryption</i>									
634	2000	01	E. 09.		✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
Special Report: Agreement Between Las Vegas Sportspark Ltd. and The City of Las Vegas										
<i>Sportspark and City of Las Vegas</i>										
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										
<i>Fees</i>										
637	2300	0102	01		1.	✓				
638	2300	0102	01		2.	✓				
<i>Contract Compliance/Administration</i>										
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										
<i>Cost Recovery</i>										
644	1601	0102	07	01.	1.	✓				
645	1601	0102	07	01.	2.	✓				

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

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

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
Audit of Cash Handling Controls At Chuck Minker Sports Complex										
<i>Cashier Operations - Customer Receipts</i>										
668	2200	0405	01	01.	02.	✓				
669	2200	0405	01	01.	03.	✓				
<i>Cashier Operations - Payment Cancellations</i>										
670	2200	0405	01	01.	04.	✓				
671	2200	0405	01	01.	05.	✓				
<i>Cashier Operations - System Downtime</i>										
672	2200	0405	01	01.	06.	✓				
<i>Cashier Operations - Cash Drawer Procedures</i>										
673	2200	0405	01	01.	07.	✓				
<i>Cashier Operations - Surveillance Camera</i>										
674	2200	0405	01	01.	08.			✓		
<i>Deposit Preparation</i>										
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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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
Audit of Cash Handling Controls At Chuck Minker Sports Complex										
<i>Food Concession Sales</i>										
679	2200	0405	01	03.	01.	✓				
680	2200	0405	01	03.	02.	✓				
<i>Supervisory Review of Operations</i>										
681	2200	0405	01	04.	01.	✓				
Audit of Cash Handling controls At Dula Gymnasium										
<i>Cashier Operations - Signage</i>										
682	2200	0405	02	01.	01.	✓				
<i>Cashier Operations - System Downtime Procedures</i>										
683	2200	0405	02	01.	02.	✓				
<i>Cashier Operations - Cash Drawer Procedures</i>										
684	2200	0405	02	01.	03.	✓				
<i>Cashier Operations - Surveillance Camera</i>										
685	2200	0405	02	01.	04.	✓				
<i>Deposit Preparation</i>										
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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	<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services	177	12	1	0	190
Audit of Cash Handling controls At Dula Gymnasium					
<i>Cash Collections For Non-City Organizations</i>					
690 2200 0405 02 03. 01.		✓			
<i>Supervisory Review of Operations</i>					
691 2200 0405 02 04. 01.	✓				
Internal Control Review Activity Report December 31, 2004					
<i>ICR 004 - West Community Center - Cash Handling</i>					
692 2900 0405 04 02. 1.	✓				
693 2900 0405 04 02. 2.	✓				
Internal Controls Review Activity Report - June 30, 2005					
<i>Pittman Safekey Theft</i>					
694 2900 0506 03 ICR 008 1.	✓				
695 2900 0506 03 ICR 008 2.	✓				
696 2900 0506 03 ICR 008 3.	✓				
<i>Theft of Safekey Services</i>					
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.	✓				

Annual Audit Recommendation Follow-Up
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 August 29, 2006

						Complete	Incomplete	Extended	Not Due	TOTAL
Leisure Services						177	12	1	0	190
Internal Controls Review Activity Report - June 30, 2005										
<i>Theft of Safekey Services</i>										
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.	✓				
<i>Theft at Christensen Safekey</i>										
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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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
Internal Controls Review Activity Report - June 30, 2005										
<i>Theft at Christensen Safekey</i>										
712	2900	0506	03	ICR 013	7.	✓				
713	2900	0506	03	ICR 013	8.	✓				
714	2900	0506	03	ICR 013	9.	✓				
<i>Kit Carson Safekey Theft</i>										
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.	✓				
<i>Stupak Community Center Vending Machines</i>										
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										
<i>ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center</i>										
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.	✓				
<i>Neal Elementary Safekey Receipt Theft</i>										
732	2900	0506	05	ICR 021	1.	✓				
733	2900	0506	05	ICR 021	2.	✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services						177	12	1	0	190
Internal Control Review Activity Report - December 31, 2005										
<i>ICR: Department of Leisure Services Procurement Card Misuse at Stupak Community Center</i>										
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										
<i>Leisure Services</i>										
738		1999	03	B.	i.					✓
739		1999	03	B.	ii.					✓
740		1999	03	B.	iii.					✓
Department of Leisure Services - Recreation Division										
<i>Master Plan</i>										
741		1999	09	A. 01.						✓
<i>Accreditation</i>										
742		1999	09	A. 02.						✓
<i>Corporate Challenge</i>										
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									
<i>Corporate Challenge</i>									
745	1999	09	B. 01.	iii.	✓				
746	1999	09	B. 01.	iv.	✓				
<i>A Team</i>									
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.	✓				
<i>Rafael Rivera Center Mexican Consulate</i>									
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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 Report No. CAO 2600-0607-03
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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division									
<i>Rafael Rivera Center Mexican Consulate</i>									
756	1999	09	B. 03.	vi.	✓				
<i>Fees</i>									
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.	✓				
<i>Grants</i>									
762	1999	09	C. 03.		✓				
<i>Registration</i>									
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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 Report No. CAO 2600-0607-03
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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division									
	<i>Survey</i>								
767	1999	09	D. 02.		✓				
	<i>Resident Preference</i>								
768	1999	09	D. 03.	i.	✓				
769	1999	09	D. 03.	ii.	✓				
	<i>Waiver</i>								
770	1999	09	D. 04.		✓				
	<i>Cash Control</i>								
771	1999	09	E. 01.	i.	✓				
772	1999	09	E. 01.	ii.	✓				
773	1999	09	E. 01.	iii.	✓				
	<i>Budget</i>								
774	1999	09	E. 02.		✓				
	<i>Accounting</i>								
775	1999	09	E. 03.		✓				
	<i>Refunds</i>								
776	1999	09	E. 04.		✓				
	<i>Fee Waivers</i>								
777	1999	09	E. 05.		✓				

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

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division									
<i>Information Technology</i>									
789	1999	09	G. 02.	i.	✓				
790	1999	09	G. 02.	ii.	✓				
<i>Training</i>									
791	1999	09	G. 04.	i.	✓				
792	1999	09	G. 04.	ii.	✓				
<i>Parks and Recreation Advisory Commission</i>									
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									
<i>Vision of Community Schools</i>									
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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 Report No. CAO 2600-0607-03
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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Leisure Services					177	12	1	0	190
Department of Leisure Services - Recreation Division - Community Schools									
<i>Reporting and Accountability</i>									
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									
<i>Excess Revenue Inequities Between Community Schools</i>									
804	1999	10	A. 03.	i.	✓				
805	1999	10	A. 03.	ii.	✓				
806	1999	10	A. 03.	iii.	✓				
<i>Community School Administration Offices</i>									
807	1999	10	B. 01.	i.	✓				
808	1999	10	B. 01.	ii.	✓				
<i>Track Break Program and Buildings</i>									
809	1999	10	B. 02.	i.	✓				
810	1999	10	B. 02.	ii.	✓				

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

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

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Municipal Court						41	1	5	0	47
Special Report: Municipal Court Mail Unit										
<i>Municipal Court Mail Unit</i>										
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										
<i>Municipal Court Identity Theft</i>										
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										
<i>Municipal Court Identity Theft</i>										
836	2900	0506	03	ICR 015	2.	✓				
837	2900	0506	03	ICR 015	3.	✓				
Las Vegas Municipal Court										
<i>Policy and Procedure Manuals</i>										
838		1999	07	A. 01.	i.	✓				
839		1999	07	A. 01.	ii.	✓				
<i>Training and Reference Manual</i>										
840		1999	07	A. 02.		✓				
<i>Audit Pack Retention Policy</i>										
841		1999	07	A. 03.		✓				
<i>Front Counter Operations</i>										
842		1999	07	B. 01.	i.	✓				
843		1999	07	B. 01.	ii.	✓				
844		1999	07	B. 01.	iii.	✓				
<i>Transaction Receipts</i>										
845		1999	07	B. 02.	i.	✓				
846		1999	07	B. 02.	ii.	✓				

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

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					<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Municipal Court					41	1	5	0	47
Las Vegas Municipal Court									
<i>User Passwords For Court System</i>									
858	1999	07	C. 02.	ii.	✓				
859	1999	07	C. 02.	iii.			✓		
<i>Court System Record Change Access and Monitoring</i>									
860	1999	07	C. 03.	i.	✓				
861	1999	07	C. 03.	ii.	✓				
862	1999	07	C. 03.	iii.	✓				
<i>Limits On Cash In Drawers</i>									
863	1999	07	C. 04.	i.	✓				
864	1999	07	C. 04.	ii.			✓		
<i>Processing of Mailed Payments</i>									
865	1999	07	C. 05.	i.	✓				
866	1999	07	C. 05.	ii.	✓				
<i>Audit Trail Reports and Monitoring</i>									
867	1999	07	D. 01.			✓			
<i>Bail Register Report Errors</i>									
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					
<i>Bank Reconciliations</i>					
869 1999 07 D. 03.	✓				
<i>Cashier Overages and Shortages</i>					
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					
<i>Cell Phone Usage and Reimbursement</i>					
872 2300 0304 01 02. b.	✓				
<i>Preferential Treatment</i>					
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										
<i>Standard Operating Procedures</i>										
876	201	0304	04	01.	1.	✓				
877	201	0304	04	01.	2.	✓				
<i>Project Administration</i>										
878	201	0304	04	02.	1.	✓				
879	201	0304	04	02.	2.	✓				
880	201	0304	04	02.	3.	✓				
<i>Contact Database</i>										
881	201	0304	04	03.	1.	✓				
<i>Management Reporting</i>										
882	201	0304	04	04.	1.	✓				
883	201	0304	04	04.	2.	✓				
884	201	0304	04	04.	3.	✓				
<i>Project Time Tracking</i>										
885	201	0304	04	05.	1.	✓				
<i>Marketing Plan</i>										
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										
<i>Marketing Plan</i>										
887	201	0304	04	06.	2.	✓				
888	201	0304	04	06.	3.	✓				
<i>Service Feedback Program</i>										
889	201	0304	04	07.	1.	✓				
890	201	0304	04	07.	2.	✓				
<i>Coordination With Other Agencies</i>										
891	201	0304	04	08.	1.	✓				
892	201	0304	04	08.	2.	✓				
<i>Business Retention and Expansion Program</i>										
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 <i>Department Director Oversight Responsibility</i>										
897	2300	0304	03	02.	1	✓				
898	2300	0304	03	02.	2.	✓				
899	2300	0304	03	02.	3.	✓				
Petty Cash Theft										
<i>Petty Cash Theft</i>										
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)										
<i>Performance Evaluation</i>										
908	1502	0001	05	A. 01.	1.	✓				
909	1502	0001	05	A. 01.	2.	✓				
<i>Business Resumption Plan</i>										
910	1502	0001	05	A. 02.	1.	✓				
911	1502	0001	05	A. 02.	2.	✓				
912	1502	0001	05	A. 02.	3.	✓				
<i>Physical Security</i>										
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.	✓				
<i>Funding Allocation</i>										
917	1502	0001	05	A. 04.	3.	✓				
<i>Fund Balance</i>										
918	1502	0001	05	A. 05.		✓				

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						<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Public Works						35	0	0	0	35
Audit of Las Vegas Area Computer Traffic System (LVACTS)										
<i>Training</i>										
919	1502	0001	05	A. 06.	1.	✓				
920	1502	0001	05	A. 06.	2.	✓				
921	1502	0001	05	A. 06.	3.	✓				
<i>Overtime</i>										
922	1502	0001	05	A. 07.	1.	✓				
<i>System Access</i>										
923	1502	0001	05	B. 01.		✓				
<i>System Back-up and Restoration</i>										
924	1502	0001	05	B. 02.	1.	✓				
925	1502	0001	05	B. 02.	2.	✓				
<i>Preventive Maintenance</i>										
926	1502	0001	05	B. 03.		✓				
<i>Standardization of Hardware and Software</i>										
927	1502	0001	05	B. 04.		✓				
<i>System Monitoring</i>										
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)										
<i>System Monitoring</i>										
930	1502	0001	05	B. 05.	3.	✓				
Audit of Wastewater Pollution Control Facility and Sewer Services										
<i>North Las Vegas Wastewater Treatment Fees</i>										
931	1501	0102	02	01.	4.	✓				
<i>Contract File Maintenance</i>										
932	1501	0102	02	02.	2.	✓				
<i>North Las Vegas Wastewater Data</i>										
933	1501	0102	02	03.	1.	✓				
<i>Reclaimed Water Rates</i>										
934	1501	0102	02	04.	1.	✓				
935	1501	0102	02	04.	2.	✓				
936	1501	0102	02	04.	3.	✓				
<i>WPCF Operational Performance Results</i>										
937	1501	0102	02	05.	1.	✓				
938	1501	0102	02	05.	2.	✓				
<i>Sewer Connection Regulations</i>										
939	1501	0102	02	B. 01.	1.	✓				
Audit of Professional Services Contracts										
<i>Selection Committee Oversight</i>										
940	2002	0102	10	04.	1.	✓				

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 Report No. CAO 2600-0607-03
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	<u>Complete</u>	<u>Incomplete</u>	<u>Extended</u>	<u>Not Due</u>	<u>TOTAL</u>
Public Works	35	0	0	0	35
Audit of Professional Services Contracts					
<i>Selection Committee Oversight</i>					
941 2002 0102 10 04. 2.	✓				
Audit of Controls Over City Utility Payments And Costs					
<i>Unauthorized Use Of Streetlight Circuits</i>					
942 2001 0405 03 07. 1.	✓				