



*Las Vegas*

Agenda Item No.: 5.

**AGENDA SUMMARY PAGE**  
**AUDIT OVERSIGHT COMMITTEE MEETING OF: APRIL 23, 2009**

DEPARTMENT: CITY AUDITOR'S OFFICE  
DIRECTOR: RADFORD SNELDING

Consent  Discussion

SUBJECT:  
General Report by the City Auditor

Fiscal Impact:

No Impact  Augmentation Required  
 Budget Funds Available

Amount:  
Funding Source:  
Dept./Division:

**PURPOSE/BACKGROUND:**

To give a status report on the audits and projects in progress and open investigations and control reviews. The City Auditor's Office has audits, projects, investigations, and control reviews as assigned in the annual audit plan. At each of the Audit Oversight Committee Meetings the City Auditor reports on the status of work currently open.

**RECOMMENDATION:**

Report only; no action required.

**BACKUP DOCUMENTATION:**

Submitted after Final Agenda - PowerPoint Slides 1-3

Motion made by STEVE WOLFSON to Accept the report

Passed For: 4; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 1  
STEVE WOLFSON, PAUL WORKMAN, MICHAEL W. KERN, LOIS TARKANIAN;  
(Against-None); (Abstain-None); (Did Not Vote-None); (Excused-JOSE TRONCOSO)

**Minutes:**

By using a PowerPoint presentation, City Auditor Snelding outlined audits and projects in process and the respective auditors assigned to each, noting that six investigations are underway and that four Control Review Memorandums were released. He also gave an overview on training completed since October 16, 2008, in order to fulfill the 2008/2009 training requirements.

Chairman Kern ascertained with City Auditor Snelding that all course materials are brought back and shared with all the auditors. City Auditor Snelding added that any auditor who has completed an extended training course is required to give a full presentation to the other auditors.

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City Auditor Snelding explained for Member Wolfson that auditors are governed by the Governmental Auditing Standards (Yellowbook Training), which require 40 hours of continuing professional education yearly. Additionally, several auditors with certain certifications have to meet other varying requirements. He asserted that all City auditors are in compliance with certifications and training.

Chairman Kern observed that the training courses being attended by City Auditors provide more in-depth training and are known to improve the skill levels of the attendees.

Member Workman asked if despite budget constraints, the auditors are receiving adequate training that is commensurate with outside auditors. City Auditor Snelding replied that his staff has been able to receive sufficient training and remain within budget.

