

City of Las Vegas

Agenda Item #



AGENDA SUMMARY PAGE

AUDIT OVERSIGHT COMMITTEE MEETING OF: APRIL 23, 2009

DEPARTMENT: CITY AUDITOR'S OFFICE

DIRECTOR: RADFORD S. ELLIOTT

Consent Discussion

SUBJECT:

Discussion and possible action on a request from Municipal Court to complete the Minimum Accounting Standards Audit.

Fiscal Impact

No Impact

Augmentation Required

Budget Funds Available

Amount:

Funding Source:

Dept./Division:

PURPOSE/BACKGROUND:

A request was received from Municipal Court to complete the Minimum Accounting Standards Audit as required by the Administrative Office of the Courts. We performed this audit previously.

This cannot be done without the authorization of the Audit Oversight Committee, as this audit is not on the approved Annual Audit Plan.

RECOMMENDATION:

Approval

BACKUP DOCUMENTATION:

None

Motion made by PAUL WORKMAN to Approve

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:

City Auditor Snelding reported that Las Vegas Municipal Court requested that his office conduct its performance audit, in compliance with the Administrative Office of the Court's Minimum Accounting Standards. It is required to be completed by December 1, 2009. Although the audit is not on the Audit Plan, his staff has done it previously, and he recommended approval.

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Chairman Kern asked how the audit can be completed when it has not been started. City Auditor Snelding indicated that every year Municipal Court completes a performance checklist and every third year it contracts an outside auditor to review the checklist, but the City Auditors will observe, review and sign off for submittal to the Administrative Office of the Courts. City Auditor Snelding explained for Member Workman that the request was not included in the Audit Plan because it was anticipated to be conducted by outside auditors. However, having it done internally will save the City money.

Member Workman asked if approval of this request will throw off the priorities of the Audit Plan and put undue stress on City Auditors. City Auditor Snelding commented that anytime an unexpected audit is added, a project on the current plan is move back, but this request should not take more than six weeks to complete as it only involves an internal control questionnaire. The auditors' His staff's ability to perform should not be altered.

