



*Las Vegas*

Agenda Item No.: 8.

**AGENDA SUMMARY PAGE**  
**AUDIT OVERSIGHT COMMITTEE MEETING OF: APRIL 22, 2010**

DEPARTMENT: CITY AUDITOR'S OFFICE  
DIRECTOR: RADFORD SNELDING

Consent  Discussion

**SUBJECT:**  
Discussion and possible action on the audit Management Controls over Purchasing and Inventory at Darling Tennis Center (2900-0910-11)

**Fiscal Impact:**

- No Impact  Augmentation Required
- Budget Funds Available

Amount:  
Funding Source:  
Dept./Division:

**PURPOSE/BACKGROUND:**

To review the audit report Audit of Management Controls over Purchasing and Inventory at Darling Tennis Center (2900-0910-11).

**RECOMMENDATION:**

Approval

**BACKUP DOCUMENTATION:**

1. Audit of Management Controls over Purchasing and Inventory at Darling Tennis Center (2900-0910-11)
2. Submitted at Meeting PowerPoint Slides 24 through 33 by Staff

Motion made by LOIS TARKANIAN 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:**

City Auditor Snelding noted that this particular audit is an example of their new policy. Instead of accumulating the Internal Control Reviews and issuing them in one report every six months, commencing with this audit they are now going to be submitted as they are completed.

Referring to PowerPoint Slides 24 through 33, Gary Phillips, Lead Auditor, gave his report on the audit of Management Controls over Purchasing and Inventory at Darling Tennis Center. Member Tarkanian asked exactly what the noted violation was pertaining to the Bureau of Services to the Blind and Visually Impaired (BSBVI). Auditor Phillips responded that the vending machines that were at this location were removed because they could not keep up with the number of people that were attending at the tournaments.

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After removal of the machines, items for consumption were being purchased with City-issued P-Cards. Eventually they realized that they needed to put the vending machines back because they had an agreement with the BSBVI. Staff at the Darling Tennis Center was able to work with the BSBVI to stock two vending machines with the types of products that were more appropriate to the clientele. Leisure Services Management responded to all ten of the audit recommendations and at this time all identified findings have been addressed.

