Annual Audit Recommendation Follow-Up As Of June 30, 2011

CAO 2600-1112-02
October 25, 2011

Background

1,281 Audit Recommendations requiring corrective action from January 1, 1999 through June 30, 2011

Objectives

- To ensure that audit recommendations are being appropriately addressed by City management
- To track the status of recommendations

SCOPE AND METHODOLOGY

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

Complete	The recommendation has been implemented, some other action has been taken to effectively correct the deficiency, or other circumstances warrants a status of completion.
Incomplete	The recommendation has not been implemented.
Extended	The recommendation has not been implemented due to circumstances beyond the department's control.
Not Due	Due date is after June 30, 2011.

1,281 Recommendations Summary

	COMPLETE	INCOMPLETE	EXTENDED	NOT DUE	TOTAL
	1,190	36	12	43	1,281
2010-2011	10	27	-	43	80
2009-2010	68	4	4	-	76
2008-2009	69	4	-	-	73
2007-2008	46	-	2	-	48
2006-2007	61	1	-	-	62
2005-2006	69	-	2	-	71
2004-2005	72	-	2	-	74
2003-2004	39	-	-	-	39
2002-2003	88	-	-	-	88
2001-2002	156	-	2	-	158
2000-2001	113	-	-	-	113
1999-2000	399	-	-	-	399

36 Incomplete Recommendations Summary

FISCAL YEAR

DEPARTMENT	2006-2007	2008-2009	2009-2010	2010-2011	TOTAL
Finance	1	--	--	--	1
Municipal Court	--	--	4	--	4
Operations and Maintenance	--	4	--	16	20
Parks, Recreation, and Neighborhood Services	--	--	--	11	11
TOTAL	1	4	4	27	36

FINANCE AND BUSINESS SERVICES (1)

Audit of Financial Services Grant Fiscal Administration (CAO 0601-0607-06)

01. Allocation of Indirect Costs for Federal Grants

STATUS

1. In process

MUNICIPAL COURT (4)

Minimum Accounting Standards Checklist for Nevada Courts (CAO 1103-0910-09)

01. Written Policy and Procedure Deficiencies CLOSED

03. Limitations on Amount of Cash in Cash Drawers

05. Implementation of Procedures to Comply with IRS Reporting Requirements

09. Bail Reconciliation

STATUS

01. **CLOSED**
03. In process
05. In process
09. In process

OPERATIONS AND MAINTENANCE (20)

Audit of Sanitary Sewer System (CAO 1703-0809-01) (4)

02. Spill Reporting Requirements
03. Clark County Permits – MOVED TO EXTENDED
08. Performance Measures
10. Standard Operating Procedures

STATUS

02. In process, waiting on some experience to test
03. **MOVED TO EXTENDED**
08. In Process
10. In Process

OPERATIONS AND MAINTENANCE (20)

Audit of Field Operations – Fueling Access and Monitoring (CAO 1705-1011-02) (15)

1-1 – Monthly Detailed Fueling Transaction Report
1-2 – Enhancements to facilitate monitoring and identification of irregularities
1-3 – Monitor fuel tank capacities CLOSED
2-1 – CNG cards in assigned vehicles CLOSED
2-2 – CNG cards upon Disposal of vehicle CLOSED
2-3 – Deactivation and Destruction date on CNG cards CLOSED
2-4 – Destroy all Deactivated CNG cards CLOSED
3-1 – Policy CLOSED
3-2 – Non-compliance monitoring CLOSED
5-1 – Accounting Code Changes
6-1 – Policies on Use and Misuse of Key Fobs CLOSED
6-2 – Key Fob Log Update
6-3 – Key Fob activity and reporting CLOSED
7-1 – Policies and Procedures for Usage
8-1 – Desk Procedures for Operations

OPERATIONS AND MAINTENANCE (20)

Audit of East Service Center Employee Theft (CAO 2901-1011-04) (1)

1. Install appropriate security devises to prevent or minimize theft of fuel

STATUS

1. In process

PARKS, RECREATION, AND NEIGHBORHOOD SERVICES (11)

Audit of Leisure Services – Sport Fields Administration (CAO 1603-1011-03) (11)

Previously reviewed