City of Las Vegas

Agenda Item No.: **7.**

AGENDA SUMMARY PAGE

AUDIT OVERSIGHT COMMITTEE MEETING OF: APRIL 23, 2015

DEPARTMENT: CITY AUDITOR'S OFFICE
DIRECTOR: RADFORD SNELDING ☐**Consent** ☒ **Discussion**

SUBJECT:
Discussion for possible action on Audit of Building and Safety Department Cashiering Function - CAO 0755-1415-04

Fiscal Impact:
☐ **No Impact** ☐ **Augmentation Required**
☐ **Budget Funds Available**
Amount:
Funding Source:
Dept./Division:

PURPOSE/BACKGROUND:
City Auditor's Office staff will review the Audit of Building and Safety Department Cashiering Function - CAO 0755-1415-04

RECOMMENDATION:
Accept the report.

BACKUP DOCUMENTATION:
1. Audit of Building and Safety Department Cashiering Function CAO 0755-1415-04
2. Submitted at Meeting - PowerPoint Presentation Slides 6-11 by Staff

Motion made by GREG HEADLEE to Accept the Report

Passed For: 4; Against: 0; Abstain: 0; Did Not Vote: 0; Excused: 1
LOIS TARKANIAN, BOB COFFIN, GREG HEADLEE, ANNETTE CARRO; (Against-None); (Abstain-None); (Did Not Vote-None); (Excused-CRAIG M. ROSEVEAR)

Minutes:
CITY AUDITOR RADFORD SNELDING announced that NANCY BEATY, Senior Internal Auditor, was the lead auditor on this audit and would provide the report.

MS. BEATY reported that an audit was completed on the Building and Safety Department cashiering function. The scope of the audit was limited to the management controls, relevant to the cashiering function during fiscal year ending June 30, 2014. She presented Slides 6-11, attached as backup, which contain background information relating to the Building and Safety Department and the findings of the audit.

MS. BEATY thanked the Building and Safety Department employees who assisted her throughout the audit. To date, seven out of 10 audit recommendations have been reviewed and closed.

MEMBER HEADLEE asked if the three findings that are still open are on schedule to be closed within the next two weeks. MS. BEATY replied that her understanding is that on two of the findings, the fix has been made, but the policies and procedures still need updating. The finding related to the cash drawers involves changing out the drawers, and the drawers are in the process of being made. She confirmed for MEMBER HEADLEE that these three findings would be resolved by the next Audit Committee meeting.

CHRIS KNIGHT, Director, Building and Safety, explained that the policies and procedures have been drafted and are being put into final form; they will be completed and implemented by May 4, 2015. The Operations and Maintenance Facilities staff will be installing the cashier drawers on April 28, 2015. As such, all three findings will be completed by May 4, 2015.

CHAIR COFFIN cautioned that sometimes the same problems have a way of resurfacing, so monitoring needs to take place to make sure the system is working. MR. KNIGHT commented that he likes and welcomes audits, as past audits have helped improve processes and the checks and balances as it relates to the cashiering function. He commented that CITY AUDITOR SNELDING has been instrumental in helping the Department improve its processes and is very appreciative of the work the audit team does.