



Audit Oversight Committee Agenda

Items listed on the agenda may be taken out of the order presented; two or more agenda items for consideration may be combined; and any item on the agenda may be removed or related discussion may be delayed at any time. Backup material for this agenda may be obtained from LuAnn D. Holmes, City Clerk, at the Office of the City Clerk, 495 South Main Street, 2nd Floor or on the city's webpage at www.lasvegasnevada.gov.

1. **Call to Order**
2. **Announcement Regarding: Compliance with Open Meeting Law**
3. **Public Comment:** Comment during this portion of the agenda must be limited to matters on the agenda for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion, as well as the amount of time any single speaker is allowed, may be limited.
4. For possible action to approve the Final Minutes by reference of the Regular Meeting of October 23, 2019
5. Discussion for possible action regarding the election of Officers to the Audit Oversight Committee for the 2020 calendar year
6. Report by staff and discussion for possible action regarding an update on the Audit Recommendations with a Status of Incomplete
7. Report by staff on current audits
8. **Discussion regarding topics for future agenda items.** Comments made during this portion of the agenda by individual members shall refer solely to proposals for future agenda items and any discussion shall be limited to whether or not such proposed items are within the purview of the Committee and/or whether such proposed items shall be placed on a future agenda. No discussion regarding the substance of any such proposed topic shall occur and no action shall be taken.
9. **Citizens Participation:** Public comment during this portion of the agenda must be limited to matters within the jurisdiction of the Committee. No subject may be acted upon by the Committee unless that subject is on the agenda and is scheduled for action. If you wish to be heard, come forward and give your name for the record. The amount of discussion on any single subject, as well as the amount of time any single speaker is allowed, may be limited.
10. **Adjournment**

Facilities are provided throughout City Hall for the convenience of persons with disabilities. Reasonable efforts will be made to assist and accommodate persons with disabilities or impairments. If you need an accommodation to attend and participate in this meeting, please call the City Clerk's office at 702-229-6311 and advise of your need at least 48 hours in advance of the meeting. Dial 7-1-1 for Relay Nevada.

THIS MEETING HAS BEEN PROPERLY NOTICED AND POSTED AT THE FOLLOWING LOCATIONS:

City Hall, 495 South Main Street, 1st Floor
Clark County Government Center, 500 South Grand Central Parkway
Grant Sawyer Building, 555 East Washington Avenue
City of Las Vegas Development Services Center, 333 North Rancho Drive



Agenda Item #6

Report by staff and discussion for possible action regarding an update on the Audit Recommendations with a Status of Incomplete



City Auditor's Office Follow-up Process

- City Management provide a response to each audit recommendation including an Estimated Date of Completion.
- Classified initially as **NOT DUE**
- Changes to **INCOMPLETE** once Estimated Date of Completion passes
- Changes to **COMPLETE** once verified as being completed by auditor



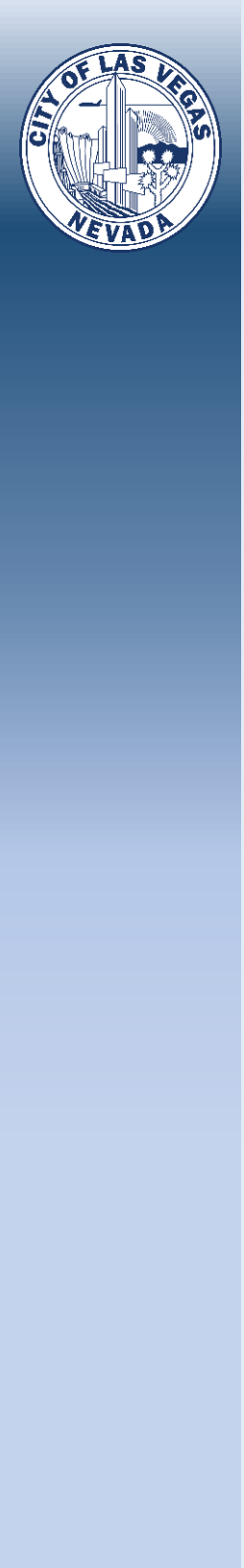
Audit Recommendation Activity since July 24, 2019

7/24/19: 18 **INCOMPLETE**
 0 **NOT DUE**

Activity:

10 Recommendations Issued
8 **Recommendations COMPLETE**

1/30/20: 16 **INCOMPLETE**
 4 **NOT DUE**



INCOMPLETE AUDIT RECOMMENDATIONS BY DEPARTMENT



INCOMPLETE AUDIT RECOMMENDATIONS

CULTURAL AFFAIRS

Audit of Office of Cultural Affairs – Artist Contracts (CA005-1617-05)

- 1.4 Document and implement procedures for staff members to follow in creating contracts. (8/30/17)**
- 1.6 Document and implement contract review procedures for supervisors. (12/1/17)**
- 2.1 Consult with HR, Finance, and City Attorney on insurance requirements for artists . (4/30/17)**
- 2.2 Update verbiage in contract templates to coincide with insurance requirements. (6/30/17)**
- 2.3 Document and implement procedures for staff for ensuring compliance with insurance requirements. (12/1/17)**
- 4.1 Document procedures performed by Administrative Support Assistant including retention of contracts. (11/15/17)**



INCOMPLETE AUDIT RECOMMENDATIONS

FIRE & RESCUE

Audit of Fire and Rescue Vehicle Maintenance Shop (1308-1617-01)

- 1.7 Document and implement a procedure on the use of the RTA (Ron Turley Associates) Fleet Management Software and VMRS (Vehicle Maintenance Reporting Standards) codes. (9/27/18)**



INCOMPLETE AUDIT RECOMMENDATIONS

FINANCE

Audit of Office of Community Services – Redevelopment Agency Set-Aside Funds (CS005- 1819-06)

- 1.2 Purchasing should document and implement procedures to more timely identify and address areas of non-compliance with insurance requirements within contracts they monitor using the third-party insurance tracking service. (6/30/19)**



INCOMPLETE AUDIT RECOMMENDATIONS

INFORMATION TECHNOLOGIES

Audit of the Information Technologies – Computer Hardware Inventory (IT003-1920-03)

- 2.1 Develop and document policies and procedures to help identify and prevent city departments from making IT purchases without IT management approval. (10/31/19)**

- 4.2 Document and implement policies and procedures requiring a reconciliation between IT inventory in inventory room and items in the asset and inventory tracking system in conjunction with the annual physical inventory count. (10/31/19)**



INCOMPLETE AUDIT RECOMMENDATIONS

INFORMATION TECHNOLOGIES

Audit of the Information Technologies – Computer Hardware Inventory (IT003-1920-03)

- 5.1 Document and implement policies and procedures to ensure hard drives returned to inventory room are recorded in the hard drive inventory listing. (10/31/19)**
- 5.2 Document and implement policies and procedures to ensure the proper destruction of hard drives and the recording of destroyed hard drives. (10/31/19)**



INCOMPLETE AUDIT RECOMMENDATIONS

PUBLIC SAFETY

Audit of Public Safety – Animal Control (PS007-1718-01)

- 2.1 Evaluate how to ensure consistency of reports from licensing vendor and animal shelter (7/31/18)**
- 2.2 Implement review of monthly reports (7/31/18)**



INCOMPLETE AUDIT RECOMMENDATIONS

PUBLIC SAFETY

Audit of Public Safety – Animal Control (PS007-1718-01)

- 5.2 Confirm that animal shelter is compliant with PCI and that their security policies and procedures observe same standards as city. (1/31/19)**

- 5.4 Document and implement a process to annually determine whether Pet Licensing vendor and the animal shelter remain compliant with PCI and city security standards. (1/31/19)**



Agenda Item #7

Report by staff on current audits



Current Audits

Department	Audit Description	Auditors
Citywide	Controls Over Insurance Certificates	Mike and Bryan
Human Resources	Healthcare Contract	James
Citywide	Department Fueling Transaction Oversight	Gary and Bryan
EUD	Parking Change Fund	Gary
Public Works	Funds Management	Nancy
Public Safety	City Marshals	Bryan
YDSI	Education Programs	Mike
IT	IT Change Control	Louie