



## Audit Oversight Committee Agenda

1. **Call to Order and Roll Call**
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 July 10, 2023
5. Discussion for possible action regarding Audit Oversight Committee quarterly meeting dates for calendar year 2024
6. Report by staff regarding a follow-up on unaccounted-for gift cards
7. Report by staff and discussion for possible action regarding an update on the Audit Recommendations with a Status of Incomplete
8. Report by staff regarding current audits
9. **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.
10. **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.
11. **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  
IN ACCORDANCE WITH THE NOTICING STANDARDS AS OUTLINED IN NRS 241.020:

The City of Las Vegas website – [www.lasvegasnevada.gov](http://www.lasvegasnevada.gov)  
The Nevada Public Notice website – [notice.nv.gov](http://notice.nv.gov)  
City Hall, 495 South Main Street, 1st Floor



## **Proposed Audit Oversight Committee Meeting Dates for 2024**

- **Monday, January 8, 2024 10:00 A.M. – 12:00 P.M.**
- **Monday, April 8, 2024 10:00 A.M. – 12:00 P.M.**
- **Monday, July 8, 2024 10:00 A.M. – 12:00 P.M.**
- **Monday, October 7, 2024 10:00 A.M. – 12:00 P.M.**

**Audit Committee Meeting Dates - January 09, April 10, July 10, October 09**

**Time: 10:00 a.m. – 12:00 p.m.**

**Council Chambers -2<sup>nd</sup> Floor, City Hall-495 S. Main Street, Las Vegas, NV 89101**

# 2023

**JANUARY**

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**CITY COUNCIL MEETINGS - 1<sup>ST</sup> & 3<sup>RD</sup> WEDNESDAY**

**2023 CLV HOLIDAY OBSERVATION DATES**

New Year's Day	Monday, January 2	Labor Day	Monday, September 4
Martin Luther King Jr. Day	Monday, January 16	Nevada Day	Friday, October 27
President's Day	Monday, February 20	Veteran's Day	Friday, November 10
Memorial Day	Monday, May 29	Thanksgiving Day	Thursday, November
Juneteenth	Monday, June 19	Family Day	Friday, November 24
Independence Day	Tuesday, July 4	Christmas Day	Monday, December 25

Submitted At Meeting  
Date 10/9/23  
Item 5  
by staff

**Audit Committee Meeting Dates - January 8, April 8, July 8, October 7**

**Time: 10:00 a.m. – 12:00 p.m.**

**Council Chambers -2<sup>nd</sup> Floor, City Hall-495 S. Main Street, Las Vegas, NV 89101**

# 2024

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**City Council Meetings -1<sup>st</sup> & 3<sup>rd</sup> Wednesday**

**Exceptions:** • May 21-Special Joint RDA/CC Budget Meeting • No July 3<sup>rd</sup> Meeting Due to July 4<sup>th</sup> Holiday  
 • June 19 Rescheduled to June 26 • No November 20<sup>th</sup> Meeting

**2024 CLV HOLIDAY SCHEDULE**

<b>New Year's Day</b>	<b>Monday, January 1</b>		<b>Labor Day</b>	<b>Monday, September 2</b>
<b>Martin Luther King Jr. Day</b>	<b>Monday, January 15</b>		<b>Nevada Day</b>	<b>Friday, October 25</b>
<b>Presidents Day</b>	<b>Monday, February 19</b>		<b>Veterans Day</b>	<b>Monday, November 11</b>
<b>Memorial Day</b>	<b>Monday, May 27</b>		<b>Thanksgiving Day</b>	<b>Thursday, November 28</b>
<b>Juneteenth</b>	<b>Wednesday, June 19</b>		<b>Family Day</b>	<b>Friday, November 29</b>
<b>Independence Day</b>	<b>Thursday, July 4</b>		<b>Christmas Day</b>	<b>Wednesday, December 25</b>



## Follow-up on Unaccounted-for Gift Cards

### Audit of Department of Neighborhood Services - Gift Card Controls and Policy Compliance (CS006-2223-01)

- 117 Walmart Gift Cards were found to be unaccounted for during the gift card audit.
- Out of the 117 gift cards, all but 10 had been used based on Walmart's balance and transactional data history. Of the 107 gift cards used, items purchased were consistent with all other gift card distributions, and transaction data showed they were used to purchase food, beverages, hygiene, and other merchandise consistent with individual (non-resale) use. Walmart provided transaction activity on approximately 600 gift cards purchased, thus allowing for possible outlier detection.
- Based on this review, no theft/fraud patterns were identified, and purchases matched what would be reasonably expected based on overall transaction history. While the possibility of individual theft or misuse of any gift card cannot be eliminated due to poor internal controls, no major theft patterns were identified.



## Follow-up on Unaccounted-for Gift Cards

### Audit of the Las Vegas Municipal Court Gift Card Controls and Compliance (MC0006-2122-03)

- Between May 2017 and March 2023, the Municipal Court purchased 1,422 gift cards from various merchants. 1,116 were distributed to court program recipients, and 294 were on hand as of the Court's self-audit count conducted in March 2023. 12 gift cards totaling \$274.50 remained unaccounted for in documentation in these six years and did not link to any specific Court program, merchant, and/or custodian.
- This follow-up review did not identify patterns indicative of theft or fraud related to the gift cards under review. No significant loss pattern tied to any individual custodian, merchant, or court program was established. Gift cards where merchants provided usage information did not suggest internal misappropriation.
- While the possibility of individual theft or misuse of any gift card cannot be eliminated due to poor internal controls, no theft patterns were identified based on the data reviewed.



## Follow-up on Unaccounted-for Gift Cards

### Audit of Parks and Recreation Department (Parks) Gift Card Controls and Policy Compliance (PR015-2122-04)

- The Parks audit identified 120 gift cards totaling \$2,664 purchased by Parks in 15 transactions from July 1, 2019, to June 30, 2021.
- Of the 120 gift cards, 62 were recorded within Parks documentation. 58 gift cards were not recorded on any documentation. Of these 58 gift cards, 13 were identified as still on hand and observed by auditors to include 8 out of these 13 that were used to renew annual PlayStation subscriptions for devices owned by Parks and operated as part of activities/services offered to the community. 45 gift cards with a total value of \$650 were identified for further review, given that they still needed to be accounted for within documentation.
- The 45 unaccounted gift cards were identified as low-value (average value of \$14) gift cards purchased from various merchants over two years between 2019 and 2021 by different custodians for multiple programs/purposes at separate site locations.
- While the possibility of individual theft or misuse of any gift card cannot be eliminated due to poor internal controls, no theft patterns were identified based on the data reviewed. As of March 21, 2023, Parks had no gift cards on hand, as all previously purchased gift cards had already been distributed.



## Follow-up on Unaccounted-for Gift Cards

### Audit of Department of Youth Development and Social Initiatives Gift Card Controls & Policy Compliance (YD006-2223-02)

- Excluding the gift cards identified under the Neighborhood Services that were used as COVID testing incentives (YDSI employees assigned to NS as part of ISO-Q), the scope of this audit for YDSI was limited to six gift card purchase transactions totaling 27 gift cards at a value of \$436 between July 2019 and June 2021.
- Based on the audit, there was incomplete documentation due to administrative deficiencies, no gift cards were unaccounted for, and there was no evidence of theft/fraud.

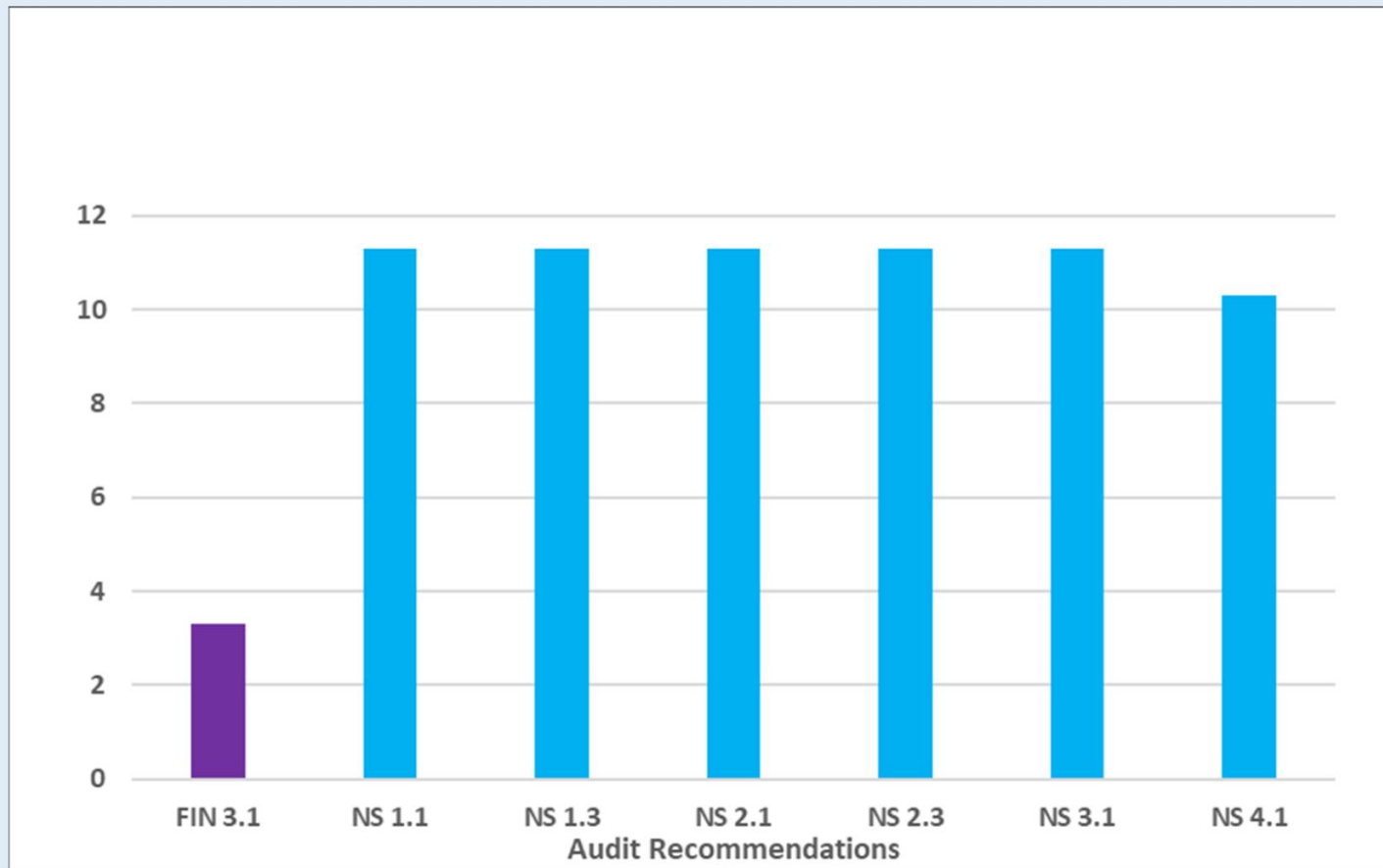


## City Auditor's Office Follow-up Process

- Management provides:
  - Management Action Plan
  - Estimated Date of Completion
- Initially classified as **NOT DUE**
- Changes to **INCOMPLETE** once **Estimated Date of Completion** passes
- Changes to **COMPLETE** once auditor verifies recommendation was addressed

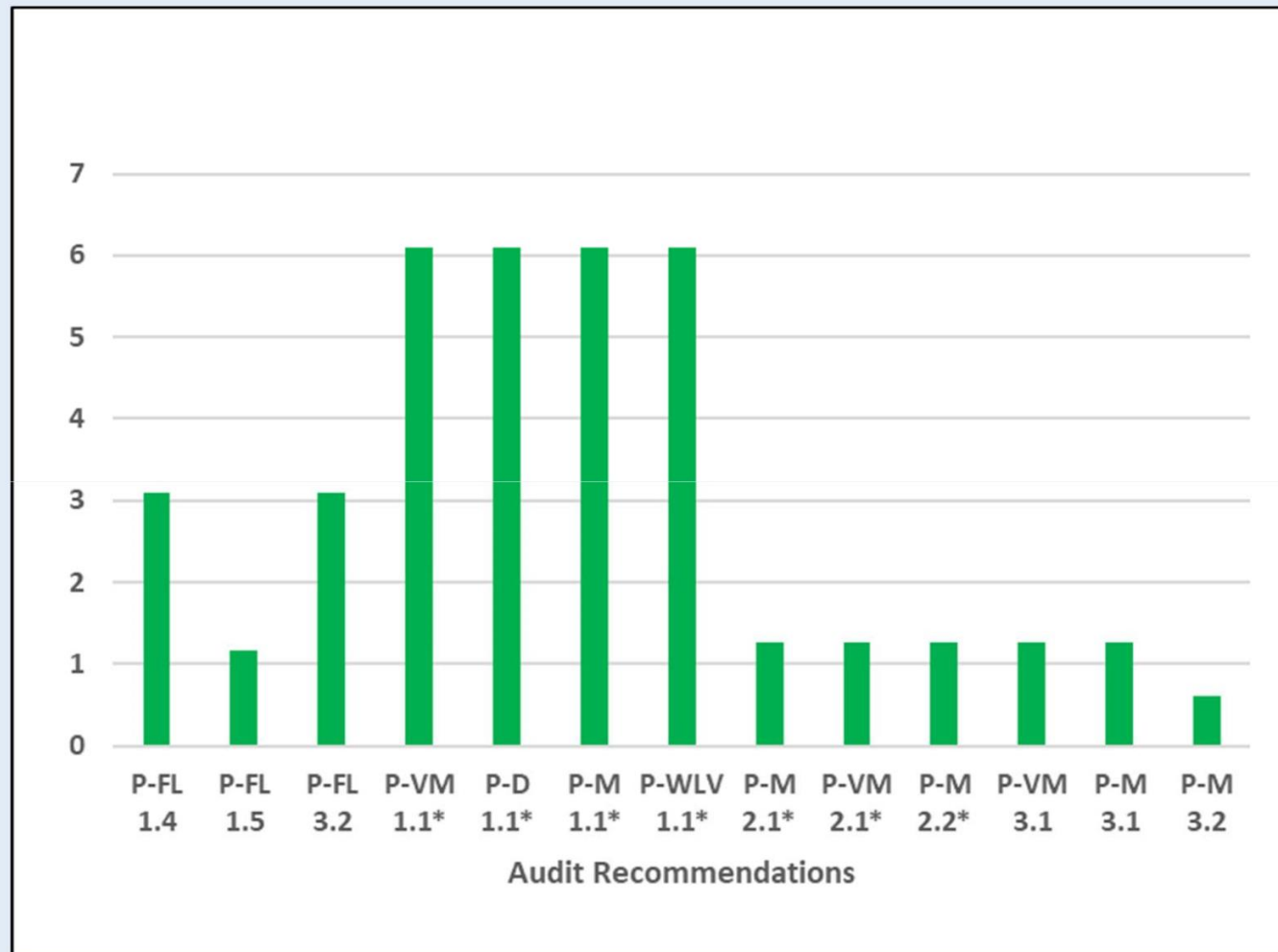


## Number of Months Recommendations Incomplete since Management's Estimated Dates of Completion Finance and Neighborhood Services





## Number of Months Recommendations Incomplete since Management's Estimated Dates of Completion Parks, Recreation & Cultural Affairs





# Incomplete Audit Recommendations

## **FINANCE**

### **Audit of Gift Card Policy and Procedures (FI009-2122-03)**

- 3.1 Finance management should document and implement their procedures for monitoring and auditing department compliance with the gift card policy.  
**(6/30/23)**



# Incomplete Audit Recommendations

## NEIGHBORHOOD SERVICES

### **Audit of Gift Card Controls and Policy Compliance (CS006-2223-01)**

- 1.1 Neighborhood Services management should document and implement department procedures outlining the approval process to be followed by their staff when purchasing gift cards. **(10/30/2022)**
- 1.3 Neighborhood Services management should periodically verify compliance by their employees with the gift card approval procedures. **(10/30/2022)**
- 2.1 Neighborhood Services management should document and implement department procedures outlining how gift card purchases and distributions are to be recorded. **(10/30/2022)**
- 2.3 Neighborhood Services management should verify compliance with the gift card policy by periodically reviewing the completed gift card logs. **(10/30/2022)**
- 3.1 Neighborhood Services management should document and implement department procedures requiring that gift cards be appropriately secured and that safe combination changes be made and documented in accordance with the city's cash handling policy. Management should periodically verify that gift cards are properly secured and that the combinations for safes being utilized for gift card storage are changed in accordance with policy. **(10/30/2022)**
- 4.1 Neighborhood Services management should document and implement department procedures requiring the director and/or division managers to periodically perform independent inspections and audits of the unissued gift cards and logs in accordance with policy. **(11/30/2022)**



# Incomplete Audit Recommendations

## PARKS, RECREATION & CULTURAL AFFAIRS

### **Audit of Floyd Lamb Park – Payment Collections (PR016-2223-04)**

- 1.4 Parks management should document and implement procedures to notify the city locksmith of the need for a safe combination change at the gate house immediately upon separation from employment of a gatehouse employee and ensure this is completed in a timely manner. **(7/06/23)**
- 1.5 Parks management should conduct periodic cash handling audits of the Floyd Lamb Park gatehouse. **(9/04/23)**
- 3.2 Parks management should document and implement procedures requiring the locks to the gatehouse be changed by the city locksmiths whenever an employee fails to return their key upon separation from employment with the city. **(7/06/23)**



# Incomplete Audit Recommendations

## **PARKS, RECREATION & CULTURAL AFFAIRS**

### **Audit of West Las Vegas Arts Center Payment Collections (PR016-2223-05)**

- 1.1 Parks management, in coordination with Finance, should document and implement procedures for the completion of periodic audits of cash handling locations. **(4/06/23)**



# Incomplete Audit Recommendations

## **PARKS, RECREATION, & CULTURAL AFFAIRS**

### **Audit of Veterans Memorial Community Center Payment Collections (PR016-2223-06)**

- 1.1 Parks management, in coordination with Finance, should document and implement procedures for the completion of periodic audits of cash handling locations. **(4/06/23)**
  
- 2.1 Parks management should implement procedures to ensure the Center staff maintain a log of all employees with access to the safe. **(9/01/23)**
  
- 3.1 Parks management should require that employees print out daily close out reports for inclusion with their deposit documentation on days when no cash is collected as required by city policy. **(9/01/23)**



# Incomplete Audit Recommendations

## **PARKS, RECREATION, & CULTURAL AFFAIRS**

### **Audit of Mirabelli Community Center Payment Collections (PR016-2223-07)**

- 1.1 Parks management, in coordination with Finance, should document and implement procedures for the completion of periodic audits of cash handling locations. **(4/06/23)**
  
- 2.1 Parks management should implement procedures to ensure the Center staff have the safe combination changed annually or when an employee with safe access separates from employment with the department or city. **(9/01/23)**
  
- 2.2 Parks management should implement procedures to ensure the Center staff maintain a log of all employees with access to the safe. **(9/01/23)**



# Incomplete Audit Recommendations

## **PARKS, RECREATION, & CULTURAL AFFAIRS**

### **Audit of Mirabelli Community Center Payment Collections (PR016-2223-07)**

- 3.1 Parks management should document and implement procedures requiring that the CivicRec system administrators be notified when a Parks employee separates from employment with the city or transfers to another department. **(9/01/23)**
  
- 3.2 Parks management should document and implement procedures requiring Parks management to conduct periodic reviews of the appropriateness of the access of CivicRec users. **(9/21/23)**



# Incomplete Audit Recommendations

## **PARKS, RECREATION, & CULTURAL AFFAIRS**

### **Audit of Doolittle Community Center Payment Collections (PR016-2223-08)**

- 1.1 Parks management, in coordination with Finance, should document and implement procedures for the completion of periodic audits of cash handling locations. **(4/06/23)**



# Current Audits

## Payment Collection Sites

- EUD – Parking Office
- EUD – Parking Events

## IT Assets - Hardware