Civic Center Building A
525 S. Main St.
Public Meeting Room

April 20, 2026
10:00 AM

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 January 12, 2026

5. Report by staff regarding current staffing

6. Report by staff regarding current audits

7. Report by staff and discussion for possible action regarding an update on issued Audit Recommendations

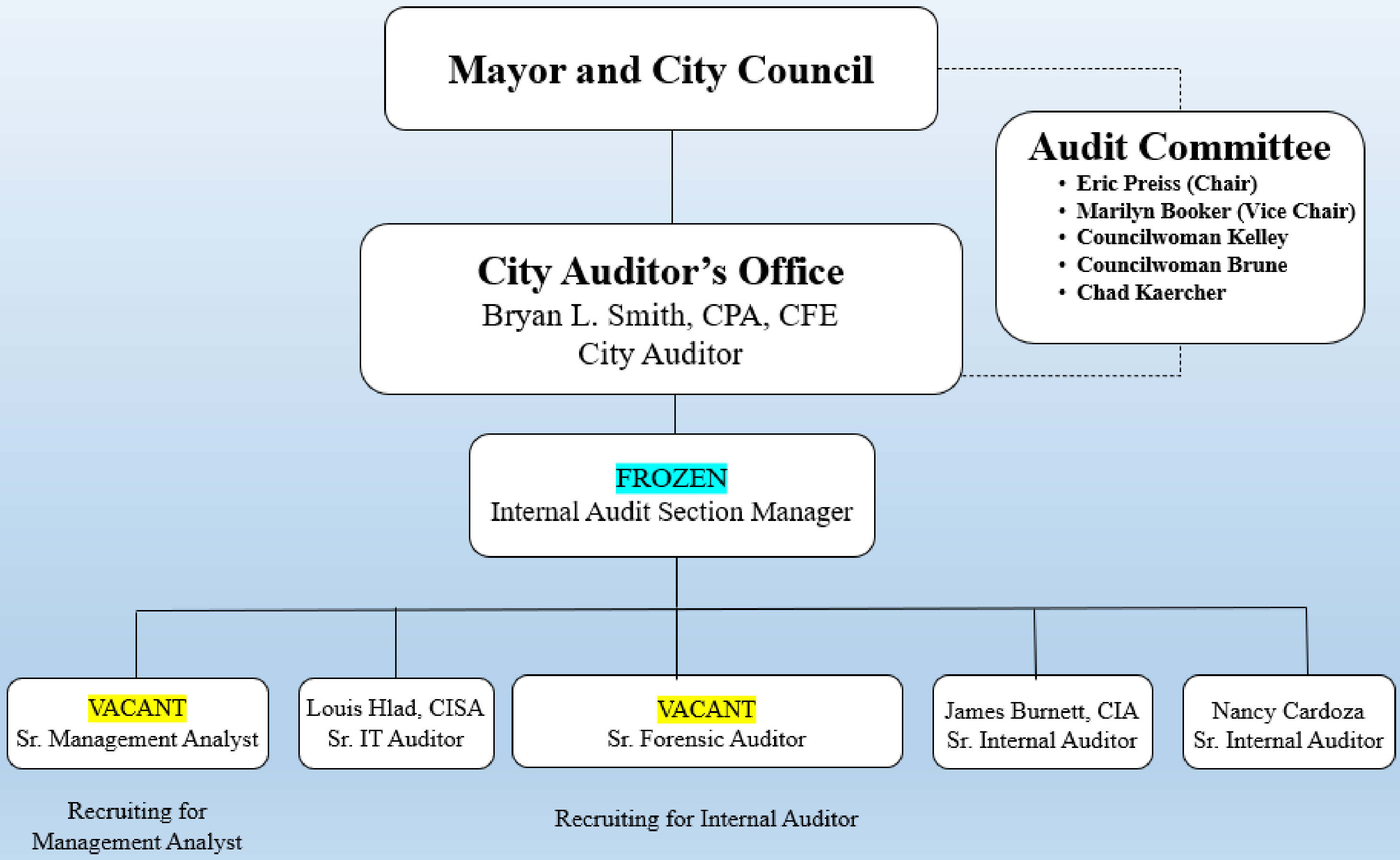
8. **Discussion regarding topics for future agenda items.** Comments made during this portion of the agenda by individual members shall refer solely to proposals for future agenda items and any discussion shall be limited to whether or not such proposed items are within the purview of the Committee and/or 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 IN ACCORDANCE WITH THE NOTICING STANDARDS AS OUTLINED IN NRS 241.020:
The City of Las Vegas website – www.lasvegasnevada.gov
The Nevada Public Notice website – notice.nv.gov
Civic Center Building A, 525 South Main Street, 1st Floor
City Hall, 495 South Main Street, 1st Floor



Submitted at Meeting
Date: 04/20/2026 Item: 5
By Staff

Current Audits

- IT – Oversight of Mobile Communication Devices (Louie Hlad)
- Public Works – Facilities – Controls over Tools, Equipment, and Supplies (Nancy Cardoza)
- Municipal Court – Management of Bus Passes (James Burnett)

Submitted at Meeting
Date: 04/20/2026 Item: 6
By Staff

Follow-up Process

Management provides the following information:

1. Management Action Plan
2. Estimated Date of Completion

- **NOT DUE (ND) – Completion date not passed**
- **INCOMPLETE (I) – Completion date passed**
- **VERIFICATION IN PROCESS (VIP) – Under review by Audit**
- **COMPLETE (C) – Verified as having been addressed by Audit**

Submitted at Meeting
Date: 04/20/2026 Item: 7
By Staff

Status of Issued Audit Recommendations

FISCAL YEAR	# RECS ISSUED	C	I	ND	VIP
2024	21	21	0	0	0
2025	26	23	2	1	0
2026*	13	3	9	1	0
Total	60	47	11	2	0

* As of April 20, 2026

Fire & Rescue

Management of Controlled Substances Inventory (FY25)

Completed 5/6 Recommendations

Not Due

4.1 Evaluate feasibility of purchasing an automated controlled substance management system to improve security, accuracy, and compliance surrounding the oversight of controlled substances. (6/30/28)

Community Development

Business Licensing Compliance Section (FY25)

Completed 8/10 Recommendations

Incomplete

2.1 Improve collection process documented procedures (10/31/25)

2.2 Implement improved collection process procedures (10/31/25)

Municipal Court

Witness Fees Fund (FY26)

1/6 Completed Recommendations

Incomplete

1.1 Adjust procedures being performed by front counter operations (12/1/25)

1.2 Evaluate alternative methods by which the witness fee funds are stored and tracked and the appropriateness of the balance. (12/1/25)

2.1 Terminate access to the count room of any individuals that should not have access and review access report periodically. (12/1/25)

3.1 Ensure the Accounting Unit performs audits and reconciliations of subpoenas (12/1/25)

3.2 Update the Witness Fee Disbursement Procedure to reflect roles and responsibilities over the witness fee funds. (12/1/25)

Human Resources

Employee Separation Process (FY26)

Completed 2/6 Recommendations

Incomplete

2.1 Remind departments to process separations in a timely manner so HR can comply with final payment deadlines (3/1/26)

2.2 Update Policy/Procedure to emphasized importance of timely notification of separations to HR (3/1/26)

3.1 Evaluate measures to be taken to reduce risks associated with non-working hourly employees retaining badge and system access (3/1/26)

4.1 Update Policy/Procedure regarding employees with p-cards who are separating (3/1/26)

Finance

Employee Separation Process (FY26)

Not Due

4.2 Finance to update p-card policy regarding employees with p-cards who are separating (4/30/26)

LAS VEGAS CITY AUDITOR'S OFFICE

AUDIT RECOMMENDATIONS CLASSIFED AS INCOMPLETE AND NOT DUE

FIRE & RESCUE – AUDIT OF CONTROLLED SUBSTANCE MANAGEMENT

4.1 LVFR management should evaluate the feasibility of purchasing an automated controlled substance management system that would improve security, accuracy, and compliance surrounding the oversight of controlled substances. This evaluation should include a cost-benefit analysis and consideration of the efficiencies and risk reductions that could be achieved through an automated system.

Key system evaluation criteria should include:

- Lifecycle tracking from ordering and receipt through administration, waste disposal, or return to a third-party disposal vendor due to expiration.
- Automated reconciliation of controlled substances from "cradle to grave" to ensure accurate inventory counts and to flag discrepancies for further review.
- Exception-based alerts for anomalies, such as missing doses or unusual administration patterns.
- Integrated documentation workflow to streamline automated approvals between LVFR, the Medical Director, CLV Finance, and vendors.
- Advanced security measures that integrate with the software, including electronic safe locks, biometric controls, and video monitoring.
- Compliance with DEA recordkeeping requirements for audit readiness and regulatory adherence.
- Integration with other CLV and LVFR information technology systems.

Management Action Plan

LVFR EMS has initiated the evaluation process by meeting with one vendor to better understand available system capabilities, implementation requirements, and cost estimates. Preliminary figures suggest the full deployment of such a system could exceed $1 million, depending on the selected solution, number of units deployed, and level of integration required. As part of the ongoing assessment, we are taking the following steps:

- Vendor and Capability Review: We will engage additional vendors to compare features, security controls, integration potential, and support services.
- Scalability and Phased Implementation: We are exploring options for phased implementation to align with budget constraints and operational demands, focusing on high-priority units or locations first.
- Cost-Benefit Analysis: A formal cost-benefit analysis will evaluate potential risk reduction, labor savings, compliance improvements, and long-term value.
- System Evaluation Criteria: Our assessment will incorporate key criteria, including:
    - Full lifecycle tracking from procurement to disposal;

- Automated reconciliation and exception-based alerts for discrepancies;
- Streamlined approval workflows involving LVFR, the Medical Director, CLV Finance, and vendors;
- Integration with existing CLV and LVFR systems;
- DEA compliance readiness;
- Security features such as biometric access, electronic safe locks, and optional video monitoring.

Estimated Date of Completion: Fiscal Year 2028 **(NOT DUE)**

COMMUNITY DEVELOPMENT – AUDIT OF BUSINESS LICENSING COMPLIANCE SECTION

2.1 Business Licensing management should improve their documented procedures regarding the compliance fines and fees collection process including addressing those points identified in this finding.

Management Action Plan: We agree that our current process for managing unpaid compliance fines and fees needs to be reviewed. We will review and update our internal procedures (desk procedures) to clearly outline timelines, roles, and steps for follow-up on unpaid balances. There is some work to be done in INFOR as well, as it was noted that this process is very manual and can lead to errors. But again, INFOR changes hinge on IT's availability and budget resources; so the deadline does not account for this part.

Estimated Date of Completion: October 31, 2025 **(INCOMPLETE)**

2.2 Business Licensing management should implement these improved procedures and determine what existing fines and fees should be assigned to the collection agency.

Management Action Plan: See response to 2.1 above. Once 2.1 is complete it will encompass this recommendation as well.

Estimated Date of Completion: October 31, 2025 **(INCOMPLETE)**

MUNICIPAL COURT – AUDIT OF WITNESS FEE FUNDS

1.1 Municipal Court management should adjust the procedures being performed by front counter operations to ensure:
- daily reconciliation of the witness fee fund in total is completed. The sum of cash on hand and replenishment requests in transit should always total the amount of the fund.
- replenishment funds are added to the witness fee fund when received from the armored car carrier.
- the correct general account is being used in recording the payments.

Management Action Plan: We agree with the auditors' assessment and will have the Court's Accounting Unit perform a daily reconciliation of the witness fee fund in total, to ensure the sum of cash on hand and replenishment requests in transit reconciles to the total amount of the fund. Procedures will be updated to ensure replenishment funds are counted and added to the witness fee fund when received from the armored car carrier. Front counter operations have been updated with the correct general account code to be used when recording payments. The Court's Accounting Unit will confirm the entry is posted to the City Attorney's General Ledger account.

Estimated Date of Completion: December 1, 2025 **(INCOMPLETE)**

1.2 Municipal Court management should evaluate:
- alternative methods by which the witness fee funds are stored and tracked to improve efficiency while at the same time maintaining security and accountability for the funds. Consideration should be given to automation of the log.
- the activity of the witness fee fund to determine whether the amount is still appropriate.

Management Action Plan: We agree with the auditors' assessment and will evaluate current procedures to determine if there is a more efficient process for maintaining the funds. Procedures will also be updated to include a new log and improved tracking through the Accounting Unit.

Estimated Date of Completion: December 1, 2025 **(INCOMPLETE)**

2.1 Municipal Court management should terminate access to the count room of any individuals that should not currently have access and periodically review the badge access report for anyone that should not have access.

Management Action Plan: We agree with the auditors' assessment and will review the badge access report to verify that only individuals in need of access will have access to the count room.

Estimated Date of Completion: December 1, 2025 **(INCOMPLETE)**

3.1 Municipal Court management should ensure the Accounting Unit performs the audits and reconciliations of all subpoenas as outlined in the Witness Fee Disbursement Procedure.

Management Action Plan: We agree with the auditors' assessment and the court will update its policies and procedures to ensure the Court's Accounting Unit is properly performing the audits and reconciliations of all witness fees as outlined in the Witness Fee Disbursement Procedure.

Estimated Date of Completion: December 1, 2025 **(INCOMPLETE)**

3.2 Municipal Court management should update the Witness Fee Disbursement Procedure to accurately reflect their roles and responsibilities over the witness fee funds.

Management Action Plan: We agree with the auditors' assessment and the court will update Witness Fee Disbursement Procedures to accurately reflect the roles and responsibilities over the witness fee funds.

Estimated Date of Completion: December 1, 2025 **(INCOMPLETE)**

HUMAN RESOURCES – AUDIT OF EMPLOYEE SEPARATION PROCESS

2.1 Human Resources management should formally remind departments of the need to process employee separations in a timely manner to comply with the final payment timelines outlined in NRS.

Management Action Plan: Human Resources recognizes the importance of processing employee separations in a timely manner to ensure compliance with the final payment timelines outlined in the NRS. We are currently in the process of updating the Employee Separation Policy, and as part of that update, we will formally remind departments of the requirement to provide timely notice of employee separations.

Estimated Date of Completion: March 1, 2026 **(INCOMPLETE)**

2.2 Human Resources management should update its Separation Policy/Procedure to emphasize the importance of departments notifying Human Resources in a timely manner about employee separations.

Management Action Plan: Human Resources agrees that the Separation Policy should be updated to emphasize the importance of timely departmental notification of employee separations. However, we will need to work collaboratively with departments – particularly those with hourly employees – to develop an approach that accommodates their operational needs. Certain departments, such as YDSI and PRCA, employ valued and dedicated year-round hourly staff who may have periods without scheduled work but are expected to return; therefore, the policy will need to account for these circumstances.

Estimated Date of Completion: March 1, 2026 **(INCOMPLETE)**

3.1 Human Resources management working with IT should evaluate what measures can be taken to reduce the risks associated with non-working hourly employees retaining their badge and system access. Potential options may include:

- Having departments evaluate the badge and system access of their non-working hourly employees and determine which employees should have their badge and/or system access temporarily deactivated.
- Deactivating the badge and system access for all non-working hourly employees until such time that access is needed.

Management Action Plan: Human Resources agrees with the recommendation and will work with IT to evaluate and adopt measures to reduce risks associated with non-working hourly employees retaining their badge and system access.

Estimated Date of Completion: March 1, 2026 **(INCOMPLETE)**

4.1 Human Resources management should update their Separation Policy/Procedure and *Separation Clearance Form* to include requirements that departments notify Finance about separating employees with p-cards and that those cards be returned to Finance prior to separation.

Management Action Plan: Human Resources agrees with the recommendation. As part of the separation process updates, HR will include P-cards in the revised Separation Clearance Form to ensure departments formally confirm the return of any issued P-cards. In addition, the Finance P-card team has been added to the Oracle separation alerts so they are automatically notified when an employee separates.

Estimated Date of Completion: March 1, 2026 **(INCOMPLETE)**

FINANCE – AUDIT OF EMPLOYEE SEPARATION PROCESS

4.2 Finance management should update the Procurement Card Policy/Procedure to include instructions to be followed by employees with p-cards and their supervisors when separating from employment with the city to ensure the p-card is immediately deactivated.

Management Action Plan: Finance will update the p-card policy with instructions for employees and their supervisors when an employee with a p-card leaves employment with the city.

Estimated Date of Completion: April 30, 2026 **(NOT DUE)**