



External Quality Control Review

of the
Clark County Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2021 through June 30, 2024



Association of Local Government Auditors

October 2, 2024

Angela M. Darragh, CPA, CISA, CFE
Audit Director
500 S. Grand Central Parkway
Las Vegas, NV 89155

Dear Ms. Darragh,

We have completed a peer review of the Clark County Nevada Audit Department for the period July 1, 2021 through June 30, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. Clark County Nevada Audit Department has received a rating of pass.

Based on the results of our review, it is our opinion that the Clark County Nevada Audit Department internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period July 1, 2021 through June 30, 2024.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

Brian Parks
Principal Auditor
Council Auditor's Office
City of Jacksonville, FL

Dan Pitts
Audit Supervisor
Seattle Office of Inspector General for
Public Safety



Association of Local Government Auditors

October 2, 2024

Angela M. Darragh, CPA, CISA, CFE
Audit Director
500 S. Grand Central Parkway
Las Vegas, NV 89155

Dear Ms. Darragh,

We have completed a peer review of the Clark County Nevada Audit Department for the period July 1, 2021 through June 30, 2024 and issued our report thereon dated October 2, 2024. We are issuing this companion letter to offer certain findings and recommendations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- The qualifications and competency of the audit team are evident based on the credentials, experience, and our interactions we had with the team.
- The understanding and documentation of evidence in the work papers is very thorough. This is in line with the detail and attention given to describing the types and approaches to different kinds of evidence in the office's audit manual.
- The audit planning that identified objectives and procedures to obtain evidence appeared comprehensive and detailed based on the work paper documentation.

We offer the following findings and recommendations to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- Standard 9.17a states that "an accurate report is supported by sufficient, appropriate evidence with key facts, figures, and findings being traceable to the audit evidence." While your staff was able to help us locate relevant evidence within the audit files based on first-hand recollections, we found that some statements made in the audit reports were not clearly traceable/referenced back to support within the audit file.

We recommend that reports be more clearly referenced back to specific evidence and procedures to ensure all significant statements are properly supported and reviewed.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

Brian Parks
Principal Auditor
Council Auditor's Office
City of Jacksonville, FL

Dan Pitts
Audit Supervisor
Seattle Office of Inspector General for
Public Safety