



Audit Department

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Angela M. Darragh, CPA, CFE, CISA, Director



January 27, 2021

Ms. Yolanda King
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89155

Dear Ms. King:

We recently completed a follow up audit of the WestCare Community Triage Center Audit issued January 24, 2018. Our audit objective was to determine whether actions were taken to correct the findings from the original audit report.

In the original audit, we found that a credit believed to be due to Clark County from WestCare was underestimated; that monthly reports from WestCare were based on inaccurate data; and that monthly reports did not include the number of referrals turned away.

In order to accomplish our objective, we held a conference meeting with personnel from the County Manager's Office, requested documentation of final billings from WestCare and reviewed information to determine if a credit was received, and we obtained and reviewed copies of current provider contracts.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results. Our scope covered the periods of January 1, 2018 through September 30, 2019. The last day of fieldwork was 7/14/2020.

Based on our review, we believe that Social Services fully resolved the following finding from the original audit:

- Monthly reports are based on inaccurate data. We found that new provider contracts adequately address proper adequacies for their data systems;

The following finding was partially resolved:

- The Clark County credit due from WestCare is underestimated. While provisions were included in subsequent agreements either indicating that funds not expended be transferred back to the

County, or a not-to-exceed compensation model was implemented, we were unable to determine whether a credit was received from WestCare, as the County referred the matter to the State of Nevada for final review.

The following finding was not resolved:

- Monthly reports do not include the number of referrals turned away. Neither the WestCare agreement subsequent to the original agreement nor the new provider contracts included language addressing rights to turn away referrals or requirement to report the number/reason for referrals turned away.

Because the contract is no longer in existence, we did not request nor obtain a response to this follow up.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our department is independent per the GAGAS requirements for internal auditors.

We thank the Social Services team and County Manager's office for their assistance and cooperation in conducting this review.

Sincerely,



Angela M. Darragh, CPA, CISA, CFE, CHC
Audit Director