

Audit Committee

CLARK COUNTY, NEVADA

Michael Naft
Chair
William McCurdy II
Ross Miller

CALL TO ORDER

The public meeting of the Clark County Audit Committee was called to order by Commissioner Naft on Wednesday, January 24, 2024, at 9:30am in the Pueblo Room, Clark County Government Center, 500 South Grand Central Parkway, 1st floor, Las Vegas, Nevada. This public meeting was properly noticed and posted.

COMMISSIONERS PRESENT:

Michael Naft
William McCurdy II
Ross Miller

ALSO PRESENT:

Kevin Schiller, County Manager
Sam Bateman, Deputy County Manager
Abigail Frierson, Deputy County Manager
Lisa Kremer, Deputy County Manager
Anna Danchik, Comptroller
Jennifer Green, Director of Budget and Financial Planning
Jeffrey Rogan, Deputy DA
Angela Darragh, Audit Director
Cynthia Birney, Manager, Audit/HIPAA
Felix Luna, Principal Auditor
Tracy Banks, Auditor
Scott Routsong, Auditor
Jamie Sorenson, Director, Social Services
Pamela Kowalski, Deputy Director, Social Services
Heather Schoop, Assistant Manager, Social Services
Tony Garcia, Management Analyst, Social Services
Alisha Barrett, Social Service, Manager, Office of HIV and Community Programs
Kema Ogden, Executive Director, Community Outreach Medical Center
Angelica Hall, Operations Manager, Community Outreach Medical Center
Claritta Waller, Quality & Performance Improvement Mgr., Community Outreach Medical Center
Josefa Ozaeta, Community Outreach Medical Center
Jaylin Perez-Pastrana, Intern

1. **Approval of Minutes**

It was moved by Commissioner Naft and carried unanimously that the minutes of July 26, 2023, meeting be approved.

2. **Approval of Agenda**

It was moved by Commissioner Naft and carried unanimously that the January 24, 2024 agenda be approved.

3. **Receive and discuss CY 2023, 4th Quarter Report – Community Outreach Medical Center (ComC) Contract Follow Up**

The original audit for the Community Outreach Medical Center (ComC) was issued in July 2021. ComC supplies medical care and support services to HIV/AIDS infected and affected clients in Las Vegas through the Ryan White Transitional Grant Area. Findings in the original audit include:

- Annual site visits were not performed or followed up on.
- Program goals and targets were not achieved or monitored.
- Security access, password management and monitoring controls to the CAREware application could be improved.
- Documentation to verify employee records and credentials, insurance and attendance to meetings were not adequately kept.
- Policies and procedures related to referrals, requests for reimbursement and grievances were not always followed.
- Reimbursement requests were not submitted timely, contained clerical errors, and lacked documentation to support billings.

The follow-up showed that Social Services and ComC implemented corrective actions to address all findings in the original audit, ComC however, still has some challenges in meeting the program goals so this finding is considered partially resolved.

Social Services implemented the following:

- Enhanced site visit process.
- Quarterly meetings are now held with all recipients.
- Automatic disabling of CAREware accounts not accessed within 45 days.
- Revised the account disabling process.
- Automatic password update prompts every 30 days.
- Improved the review and processing for reimbursement.
- Record attendees for all the meetings.

ComC implemented the following:

- Hired a quality and performance improvement manager dedicated to tracking program goals and targets and implemented additional tracking measures.
- Designated a Human Resources Specialist responsible for user access.
- Updated policies and procedures, and training on referrals and eligibility.
- Increased reviews on request for reimbursement.
- Assigned reporting duties to one specific person.
- Updated the certificate of insurance and improved access to grievance forms.

One finding partially resolved by ComC in the original audit pertain to program goals and targets. There were no policies and procedures in place for monitoring achievement of goals and not all program measures were tracked. Some performance targets were not being met or were outdated and performance measures and goals related to psychosocial support services could not be reviewed due to lack of contract details for that service category.

In response to the findings, Social Services created a clinical quality management plan for 2022-2023. The plan detailed the responsibilities, performance measures, strategies, annual quality goals and processes for ongoing evaluation and assessment of the Ryan White Program. They also amended the contract to update contracted services and performance measures and worked with Community Outreach Medical Center to establish and implement procedures to track goals manually for those goals that couldn't be tracked by CAREWare and that's done through the 'Plan Do Study Act' forms which are submitted quarterly.

Since ComC continues to make progress towards meeting contract goals, there are no additional recommendations at this time.

Alisha Barrett, Social Services Manager, added that they are happy with the results of the follow up audit and the progress that Social Services and ComC teams have made. Thanks to Heather Schoop, who oversees the program for successfully hiring and retaining staff to assist with implementing the clinical quality management plan, a thorough compliance monitoring system.

Angelica Hall, ComC Operations Manager, expressed appreciation for the opportunity to improve and continue working with the program and receive acknowledgement for the work done over the past three years. Working with Heather and her team closely and getting the technical system needed has been greatly appreciated and we look forward to continuing to improve and increasing those numbers.

The report was approved by the Audit Committee.

4. **Receive and discuss the 2024 Audit Plan**

2023 Audits Completed

2022 Imprest and Petty Cash
2023 Imprest and Petty Cash
Election Mail-In Balloting Part 2
Family Services P Card and Gift Card
2023 Crowe LLP Assistance
Purchasing FD6
24 Hour Vehicles
The Animal Foundation Contract

Audits in Process

Social Services Financial Assistance/ACES
2024 Imprest and Petty Cash Account Review
Johnson Controls Contract Compliance
Election Application Follow Up
Community Outreach Medical Center Follow Up (completed January 2024)

2024 Planned Audits

Eagle Quest (vendor working with Juvenile Justice)
Tyler Technologies (vendor working with Juvenile Justice)
Countywide Purchasing Card Usage
Parks and Recreation Wetlands Park Gift Shop
Public Administrator Operations

Annual Imprest and Petty Cash Review
Annual External Audit Assistance

Follow Up Audits:

- Restitution Audit issued April 28, 2021
- Family Services P Card issued April 26, 2023
- Purchasing FD6
- 24 Hour Vehicle
- The Animal Foundation Contract

HIPAA Compliance and Investigations
ALGA Peer Review (performed every 3 years)

Kevin Schiller, County Manager reported that the Audit department fell back two auditors and the ACES audit that was tied to the Covid rental assistance program has taken longer than anticipated.

The 2024 Audit Plan was approved by the Committee.

There were no comments from the general public.

There being no further business, the meeting was adjourned at 9:45 am.