

# 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 Wednesday, June 23, 2021 at 9:00 am 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 (Virtual)

### *ALSO PRESENT:*

Angela M. Darragh, Audit Director  
Jeff Wells, Assistant County Manager  
Randy Tarr, Assistant County Manager  
Jessica Colvin, Chief Financial Officer  
Anna Danchik, Comptroller  
Cynthia Birney, Manager, HIPAA & Audit Privacy Officer  
Felix Luna, Principal Auditor

## **1. Approval of Agenda**

It was moved by Commissioner Naft and carried unanimously that the June 23<sup>rd</sup> agenda be approved.

## **2. Receive and discuss the 2021 Audit Plan**

Angela Darragh, Audit Director provided information on the following:

### Completed Audits 2021

- Neighborhood Justice Center Follow Up
- Boulder Township Constable Follow Up
- Election Poll Book and Voter Registration Application Review
- Restitution Process Review
- FY 2020 Imprest and Petty Cash Review
- Westcare Follow Up

#### Audits that are currently ongoing

- Social Services Community Outreach Medical Center Contract Compliance
- Social Services Financial Assistance ACES
- Family Services Purchasing Cards and Gift Card Controls
- Recorder Application Follow Up
- Annual Art Plan Review
- Annual Imprest and Petty Cash Review
- Countywide Compliance with Fiscal Directive 6 (Purchasing Controls)

#### Audits planned for 2021 calendar year

- Election Department Mail Balloting
- Countywide Purchasing Card Usage
- Parks and Recreation Wetlands Park

#### (Required audits that hasn't started yet)

- Annual Imprest and Petty Cash Review
- Annual External Audit Assistance
- Laughlin Constable Follow Up

#### 2022 Tentative Audits

- Parks and Recreation Shooting Complex Operations and Cash Controls
- Annual Art Plan Review
- Coroner's Office Financial Operations
- Annual External Audit Assistance
- Annual Imprest and Petty Cash Review
- Animal Foundation Contract
- Outlying Constable – Mesquite
- Fire Inventory

There are several more audits listed for future years with anticipated start dates in a year and half.

#### Development of the Audit Schedule

- Risk assessment is performed every two years through an in-person meeting with the department head or through a survey. Audit looks at changes in the department, cash, major contracts, internal controls and legislative changes.
- Findings from the last audit is reviewed to assist in developing a tentative plan for Financial Oversight Committee review and approval.
- Specific department audits can also be added to the schedule upon request if significant risks are identified (theft, process changes, etc.).

The 2021 Audit Plan was accepted by the Audit Committee.

There were no comments from the general public.

There being no further business, the meeting was adjourned at 9:15 am.