



Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120
(702) 455-3269 • Fax (702) 455-3893

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

July 24, 2019

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

Dear Ms. King:

We recently completed a review of the County Arts Plan. This engagement was performed as part of our audit plan to fulfill requirements set in the Clark County Ordinance, Chapter 2.90.040§ (a) (4), which requires the audit of the Arts Plan apportioned funds on an annual basis.

Background

On July 17, 2012, the Percent for the Arts Program and associated Art Fund were established by the Clark County Board of County Commissioners. The program and fund were established to create art projects throughout Clark County. The County provides funding to the program through contributions from the Room Tax Collection Commission and Special Ad Valorem Capital Projects Tax. Each source contributes no less than 5% from collected annual amounts. According to the County Ordinance, the combined amount of the apportionments shall not exceed \$1.25 million. This apportionment of funds to the County Arts Fund began on January 1, 2013. The department must use these funds exclusively for a specified purpose or function relating to a work of art or an artistic program and be used in accordance with the County Arts Plan.

Parks and Recreation prepares and presents the County Arts Plan on an annual basis to the Board of County Commissioners for approval. The County Arts Plan includes information regarding program administration, selection criteria for art project sites, recommendations for future art related projects or programs, and status updates for any art projects or programs that were completed or remain in progress.

For July 1, 2018 through June 30, 2019, the County Arts Plan expected to receive approximately \$934,450 and expenditures are budgeted at \$2,495,723.

Objectives, Scope, and Methodology

The objective of this audit was to determine whether expenditures made from the County Arts Fund meet the Annual Arts Plan and Clark County Ordinance, Chapter 2.90 requirements.

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In order to accomplish our objective, we reviewed the most recent County Arts Plan dated July 17, 2018, examined jury member listings, art work proposals, site selection checklists, and jury art selection documentation.

We also examined documentation for selected Arts Plan expenses made between February 1, 2018 and January 31, 2019 totaling approximately \$287,289. We traced invoiced or billed totals to SAP for completeness and reviewed 20 individual items to verify they reasonably related to either the operation of the art fund or the promotion of art projects. We also verified that the department disclosed the related art project, when applicable, in the approved Arts Plan. We conducted observations of works of art to ensure compliance with requirements detailed in the Ordinance, and analyzed the budget for the period ending June 30, 2018.

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. The last day of fieldwork was April 26, 2019.

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.

Conclusion

The Clark County Parks and Recreation Department manages the Arts Fund in accordance with the ordinance and the annual Arts Plan. Since there were no exceptions, we did not request or obtain a response from the department. We thank the County Arts Plan team and the Parks and Recreation department for their assistance and cooperation in conducting this review.

Sincerely,



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