



Audit Department

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Jeremiah P. Carroll II, CPA, Director • Charles W. Kendall, CPA, Audit Manager



February 14, 2006

Mr. Thom Reilly
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89106

Dear Mr. Reilly:

We have completed our fiscal year 2005 review of certain Petty Cash Disbursements. We will examine all petty cash funds on a rotating basis commencing with this past fiscal year. The objectives of our procedures were to determine whether petty cash disbursements and related procedures are reasonable and in compliance with Nevada Revised Statute (NRS) 354.609 which governs petty cash accounts. The results of our procedures have been communicated to the respective departments.

Our procedures included selecting reimbursement requests and verifying that the related disbursement amounts agreed. We further confirmed that disbursements were supported with petty cash vouchers. Detail testing on the disbursements included matching line items to invoices, verifying supervisory approval, validating that disbursements are coded with the appropriate accounting information, and assessing the reasonableness of expenditures.

Our examination was performed in accordance with generally accepted government auditing standards.

For your examination, enclosed are copies of the fiscal year 2005 memos issued to the respective departments.

Sincerely,

/s/ Jeremiah P. Carroll

Jeremiah P. Carroll II
Director

Attachment

MEMORANDUM

JEREMIAH P. CARROLL II, CPA
Director

AUDIT DEPARTMENT

TO: Alan Stewart, Assistant Finance Director, Airport
FROM: Ken Diaz, Auditor
SUBJECT: Fiscal Year 2005 Petty Cash Disbursements Audit
DATE: January 19, 2006

The Audit Department conducted an audit of the Airport petty cash account. The objective of the audit was to determine whether petty cash disbursements and related procedures are reasonable and in compliance with Clark County Fiscal Directives. The scope of our audit focused on disbursements made within the Fiscal Year ending June 30, 2005.

In performing our audit procedures, we looked at one reimbursement amount each for McCarran Airport (MIA), NLV Airport (NLVA) and Henderson Airport (HEA). The reimbursement at MIA included expenditures for Christmas invitation envelopes. The NLVA reimbursement included a retirement cake and plates. HEA incurred costs for spring decorations and daily newspapers. Per Fiscal Directive #4, all food and water purchases require pre-approval by the County Manager (or his designee). We also suggest that discretion and good business judgment be used to avoid making inappropriate and non-business related purchases. On a different matter, we noted that monthly reconciliations on your petty cash account was not being performed and the most recent three years of reconciliations are not being kept on file as required per Fiscal Directive #16.

These findings were discussed with Jim Palmer from your staff. We appreciate your staff's assistance and cooperation.

cc: Jim Palmer

MEMORANDUM

JEREMIAH P. CARROLL II, CPA
Director

AUDIT DEPARTMENT

TO: Susan Klein-Rothschild, Director of Family Services
FROM: Ken Diaz, Auditor
SUBJECT: Fiscal Year 2005 Petty Cash Disbursements Audit
DATE: January 19, 2006

The Audit Department conducted an audit of the Family Services petty cash and imprest accounts. The objective of the audit was to determine whether disbursements and related procedures are reasonable and in compliance with Clark County Fiscal Directives. The scope of our audit focused on disbursements made within the Fiscal Year ending June 30, 2005.

In performing our audit procedures, we looked at numerous reimbursement requests. We noted that expenditures being reported were appropriate. However, we found on certain instances where invoices and adequate supporting documentation were not provided with the related request. There also appears to be a lack of separation of duties relating to your Donation Imprest Account. One of the eight custodians authorized to incur expenditures, is the same person that requests for expenditure reimbursement and receives the check written to replenish the various imprest accounts.

On a different matter, we noted that monthly reconciliations on your imprest accounts were not being performed and the most recent three years of reconciliations are not being kept on file as required per Fiscal Directive #16.

Per discussions with Julie Mondroski and Barbara Straight from your staff, the audit findings as discussed above are being addressed. We appreciate your staff's assistance and cooperation.

cc: Julie Mondroski
Barbara Straight

MEMORANDUM

JEREMIAH P. CARROLL II, CPA
Director

AUDIT DEPARTMENT

TO: Cherie Townsend, Director of Juvenile Justice
FROM: Ken Diaz, Auditor
SUBJECT: Fiscal Year 2005 Petty Cash Disbursements Audit
DATE: January 19, 2006

The Audit Department conducted an audit of the Juvenile Justice petty cash and imprest accounts. The objective of the audit was to determine whether petty cash disbursements and related procedures are reasonable and in compliance with Clark County Fiscal Directives. The scope of our audit focused on disbursements made within the Fiscal Year ending June 30, 2005.

In performing our audit procedures, we looked at numerous reimbursement requests. We noted that the majority of expenditures being reported were appropriate. However, we did find water purchases for the Peace Officer Standard Training (POST) classes. Per Fiscal Directive #4, all food and water purchases require pre-approval by the County Manager (or his designee).

This sole finding for Juvenile Justice was discussed with Sue Goncalves and Alberto Santa Maria from your staff. We appreciate your staff's assistance and cooperation.

cc: Sue Goncalves
Alberto Santa Maria