



# Audit Department

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

February 13, 2015

Mr. Don Burnette  
Clark County Manager  
500 South Grand Central Parkway, 6<sup>th</sup> Floor  
Las Vegas, Nevada 89106

Dear Mr. Burnette:

We recently performed a follow-up audit of the Social Services Department Bus Pass Process and Controls audit dated March 27, 2014. Our objective was to determine whether corrective actions were implemented to address the finding included in the original audit. To accomplish our objectives, we met with management and reviewed the newly implemented bus pass inventory log and accompanying policies and procedures. We also performed an unannounced inventory count of the bus passes at the Pinto Lane office and tested the accuracy of the distributed bus pass log. Our last day of fieldwork was February 10, 2015.

The Social Services Department took adequate corrective action on the finding reported in the original audit. The Social Services Department's Fiscal Services Director now maintains a log of undistributed bus passes. The log is designed to keep a running balance of undistributed bus passes. Although there were no undistributed bus passes at the time of our fieldwork, we noted that the implemented inventory log has signature fields for persons who receive and distribute bus passes. The amended bus pass policy now calls for quarterly spot checks of undistributed bus passes. Since there were no undistributed bus passes to inventory, we performed a surprise count of passes which had been distributed to the main cashier at the Social Services Pinto office. Our surprise count matched the department's records. We believe the implemented log and updated policy effectively address the finding included in the original audit. We appreciate the cooperation and assistance provided by the Director of the Social Services Department, Social Services Departmental Fiscal Services Administrator and staff during the course of this audit.

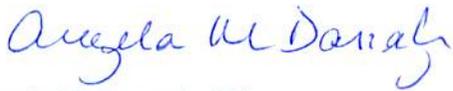
We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.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

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The auditor's role in follow-up engagements is to compile corrective actions taken from affected Department/Division management, assess whether these responses are adequate or not adequate to correct reported deficiencies, and relay to management. It is the Department/Division management's responsibility to decide if any appropriate action should be taken in response to reported audit findings.

It is also their responsibility to assume the risk by not correcting a reported condition because of cost or other consideration.

Sincerely,

A handwritten signature in blue ink that reads "Angela M. Darragh". The signature is written in a cursive style with a large, stylized initial 'A'.

Angela M. Darragh, CPA  
Audit Director

**SOCIAL SERVICES**  
**Bus Pass Process and Controls**  
**Findings, Recommendations, and Corrective Actions Status**  
**As of 02/13/2015**



**AUDIT DEPARTMENT**  
 Angela Darragh, CPA, CFE, CISA, CHC  
 Director

**Original Report Issuance Date: March 27, 2014**

Finding	Recommendation(s)	Corrective Actions Status
<b>1 - No Log of Undistributed Bus Passes (LOW)</b>		
Bus passes that have not been distributed to the Main Cashier's Office for disbursement are stored in a locked and secured cabinet in the Department Fiscal Services Administrator's office. However, there is no written record or accounting of bus passes kept in the cabinet.	Maintain a log of undistributed bus passes that details receipt from RTC, those currently stored in the cabinet, and those distributed to the Main Cashier's Office.  The log should contain appropriate approval signatures for all receipt and distribution as well as a periodic inventory account.	<b>Fully Implemented:</b> The Department has created an inventory log for undistributed bus passes. The log has fields to detail the receipt/distribution of the bus passes and corresponding signatures. New procedures were implemented that include quarterly spot checks of undistributed bus passes. Although no undistributed bus pass inventory existed at the time of our fieldwork, we did perform an unannounced distributed inventory spot check, which found no exceptions.