



# Audit Department

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

September 6, 2016

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

Dear Mr. Burnette:

We performed an audit of the Department of Building and Fire Prevention's Janitorial Services Contract. Our audit objective was to determine whether the contractor is complying with contract terms and conditions. Our audit period included transactions from July 1, 2015 through June 30, 2016.

Our audit procedures consisted of interviewing the Director of Building and Fire Prevention and County staff. We examined supporting documentation to assess whether adequate controls were in place to ensure compliance with the contract. We performed the following audit procedures:

- Verified that Clark County paid correct amounts based on the contract with All Clean.
- Observed the cleanliness of the building, availability of supplies in restrooms, and security of supply storage.
- Reviewed documentation for vendor employee background checks.
- Reviewed vendor insurance coverage amounts.

In order to verify that All Clean was providing adequate supplies in accordance with the contract, we also examined one purchase order and related hard copy invoices for HD Supply Inc. We verified that these items were purchased with appropriate authorizations in accordance with County guidelines and that the items were not included in the contract with All Clean. We also observed the inventory of supplies purchased through HD Supply Inc.

We determined that the Department of Building and Fire Prevention has adequate internal controls related to the contract and the contractor is complying with most terms and conditions. We identified one area where the vendor was not complying with contract requirements. The contract requires the contractor to perform background checks on employees annually. We found background checks were only done on employees at time of hire. The Department of Building and Fire Prevention did not set badges issued to contract personnel to expire, as required by the contract, so they did not identify the lack of annual background checks. We recommend that the Department of Building and Fire Prevention set vendor badges to expire annually and ensure that annual background checks are passed by vendor personnel in accordance with the contract. The Acting Director agreed with our recommendation and will modify settings in the badging system to ensure the badges expire annually.

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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.

Sincerely,



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