



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

September 8, 2016

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

Dear Mr. Burnette:

We recently performed a follow-up to the Retirement Health Account ("RHA") audit dated August 14, 2015. Our audit objective was to determine whether the Comptroller implemented corrective actions to address findings included in the original audit. Our audit period included transactions between January 1, 2016, and March 31, 2016. Our last day of fieldwork was September 6, 2016.

Our audit procedures consisted of interviewing the RHA Plan Administrator and examining supporting documentation to assess whether adequate controls are in place and issues identified in the original audit were significantly resolved. We performed the following audit procedures:

- Obtained and reviewed the reconciliations provided, noting independent review performed as indicated by the initials of the Manager of Accounting Services, in accordance with the Comptroller's control put in place in May 2015.
- Prepared a schedule of participants with payroll contribution errors totaling \$320, and reviewed the 2016 Spreadsheet Ledger provided by the Plan Administrator to verify that participant accounts were corrected. We also reviewed entries to the participant accounts noting adjustments were made.
- Reviewed the spreadsheet interest allocation formula to determine that the formula was corrected. We reviewed the Prior Period Adjustment column of the spreadsheet ledger to verify that adjustments were made based on the findings of the audit.

As part of the audit procedures, we determined that internal controls related to audit findings are sufficient.

The Comptroller's Office implemented corrective actions to adequately resolve each of the three findings identified in the original audit report.

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.

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We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Finance Department during the course of this audit.

Sincerely,



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