



A Century of Service Centennial

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HISTORY OF THE CLARK COUNTY AUDIT DEPARTMENT

The Clark County Audit Department can trace its roots back to the Recorder's office in the old Courthouse where Darrell Daines worked as an auditor. Darrel Daines became the first Clark County Comptroller when the office was statutorily created in 1969, and held the position for 14 years until he later served as the State of Nevada Comptroller in 1983. As part of the Comptroller's Office the Audit Division was established.

Today, the Audit function is an independent department that examines and reports on the efficiency and effectiveness of County activities and programs. The department assists the external auditors with auditing the financial statements that present the results of County financial operations. The department also helps keep the public informed about the quality of Clark County management through audit reports.

Additionally, the department supervises the University Medical Center (UMC) Internal Audit staff. UMC auditors conduct various types of audits and compliance activities. Reports produced by the Audit Department are submitted to the County Board of County Commissioners and UMC's Board of Trustees.

REDEVELOPMENT AGENCY MILESTONES

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| March 1986 | Audit function transferred from the Comptroller's Office and situated under the County Manager. The purpose of the change in reporting requirements was to provide more independent reporting. A Staff Director position is established and the Audit Department's first Director is Jeremiah P. Carroll II. |
| 1988 | UMC audit function is centralized under the Clark County Audit Department for the purpose of providing independent reporting to the Clark County Board of Trustees |

June 1993

External Auditors recommend that the Audit Department include the Metropolitan Police Department in the five year audit plan.

November 1993

Commissioners adopt Taxpayer Bill of Rights which, among many initiatives, required the Audit Department to conduct performance audits on County departments once every five years.

January 1995

Clark County Audit Board is recognized as a qualified audit department by the State Board of Accountancy. This designation allows the experience of Clark County Audit employees to be recognized for use in becoming a Certified Public Accountant.

October 1996

Board of County Commissioners officially establishes the Department of Internal Audit and appoints the Director of Internal Audit

March 1998

Clark County Commissioners establish the Corporate Compliance program at UMC and appoint the Audit Department to report on the progress of the program. The Corporate Compliance program is intended to ensure that the hospital is in compliance with federally funded programs such as Medicare and Medicaid. Trudy Mattson, a CPA and former RN, is appointed by the Board to become the first Corporate Compliance Officer.

March 2003

The Board of County Commissioners adopts an ordinance to amend Title 2 of the Clark County Code to create the Clark County Audit Department; establish audits within Clark County; provide provisions for an independent, commissioned, ratified Auditor; and provide reporting of audits and irregularities to the Commission and other appropriate agencies, if appropriate.

March 2003

The Audit Department started issuing electronic reports instead of printed reports and shifted to complete electronic working papers over the next year.

October 2003

County Manager asks the Audit Department through consultation and audit to assist the County and hospital with the Health Insurance Portability and Accountability Act (HIPAA). Title I of HIPAA protects [health insurance](#) coverage for workers and their families when they change or lose their jobs. Title II of HIPAA, known as the Administrative Simplification (AS) provisions, requires the establishment of national standards for electronic health care transactions and national identifiers for providers, [health insurance](#) plans, and employers.

April 2004

The Board of County Commissioners creates and assigns the HIPAA Program Management Office in the Audit Department, adopts the HIPAA Program Management Office Charter and Privacy Policy.

July 2006

Audit Department successfully completes its fifth peer review. Peer reviews occur every three years and are conducted by outside auditors and Certified Public

Accountants from around the United States. Peer reviews are a means of “auditing the auditors” to insure that they follow auditing standards.