



Audit Department

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

July 29, 2020

Ms. Yolanda King
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89155

Dear Ms. King:

We recently completed a review of the County Arts Plan. This engagement was performed as part of our audit plan to fulfill requirements set in Clark County Ordinance, Chapter 2.90.040§ (a)(4), which requires the audit of the Arts Plan apportioned funds on an annual basis.

Background

On July 17, 2012, the Clark County Board of County Commissioners established the Percent for the Arts Program and associated Art Fund to create art projects throughout Clark County. The County provides funding to the program through contributions from the Room Tax Collection Commission and Special Ad Valorem Capital Projects Tax. Each source contributes no less than 5% from collected annual amounts. According to the County Ordinance, the combined amount of the apportionments shall not exceed \$1.25 million. This apportionment of funds to the County Arts Fund began on January 1, 2013. The department must use these funds exclusively for a specified purpose or function relating to a work of art or an artistic program and be used in accordance with the County Arts Plan.

Parks and Recreation prepares and presents the County Arts Plan on an annual basis to the Board of County Commissioners for approval. The County Arts Plan includes information regarding program administration, selection criteria for art project sites, recommendations for future art related projects or programs, and status updates for any art projects or programs that were completed or remain in progress.

For July 1, 2019 through June 30, 2020, the County Arts Plan expected to receive approximately \$964,625 and expenditures are budgeted at \$2,544,803.

Objectives, Scope, and Methodology

The objective of this audit was to determine whether expenditures made from the County Arts Fund meet the Annual Arts Plan and Clark County Ordinance, Chapter 2.90 requirements.

In order to accomplish our objective, we reviewed the County Arts Plan dated May 20, 2019, examined jury member listings, artwork proposals, site selection checklists, and jury art selection documentation.

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We also examined documentation for selected Arts Plan expenses made between February 1, 2019 and January 31, 2020 totaling \$165,310. We used professional judgment to select 24 expenditures and then traced the invoiced or billed totals to SAP to determine completeness and to verify that the expenditure reasonably related to either the operation of the art fund or the promotion of art projects. For project related expenditures, we traced to the corresponding art project and verified compliance with plan requirements for location, artist selection, work of art requirements and other provisions. We also verified that the department disclosed the related art project, when applicable, in the Board approved Arts Plan. We verified the existence of one art structure, as most projects are pending completion. Lastly, we analyzed the budget presented to the Board, for reasonableness.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results. The last day of fieldwork was 5/27/2020.


While some samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole.

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. Our department is independent per the GAGAS requirements for internal auditors.

Conclusion

The Clark County Parks and Recreation Department manages the Arts Fund in accordance with the ordinance and the annual Arts Plan. Since there were no exceptions, we did not request or obtain a response from the department. We thank the County Arts Plan team and the Parks and Recreation department for their assistance and cooperation in conducting this review.

Sincerely,



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