

STAFF REPORT

Date: April 9, 2025

To: Mayor and City Council

Through: Jackie Bryant, City Manager

Subject: Staff Report (For Possible Action): 23-02 Civil Service Audit Second Follow-Up.

From: Rob Miller, Staff Auditor

Department: City Manager's Office – Internal Audit

Summary:

The purpose of the audit was to determine if the administration of the Civil Service program is operating consistently, efficiently, equitably, and in accordance with documented policies, procedures, and laws. We also evaluated the risk of fraud, waste, and abuse relative to the audit objectives. Seven findings resulted from the audit. A finding is noted when audit testing identifies an area of noncompliance with documented policies or best practices. Simply put, findings identify areas of risk.

Four of the findings have been resolved by the corrective actions identified by management. Three audit findings have been partially implemented and additional follow-up is scheduled in six months; these remaining efforts relate to comprehensive and iterative training programs and a Classification and Compensation Guidelines Manual.

The Civil Service Commission received a presentation on this second follow-up at their meeting on February 13, 2025. The Financial Advisory Board (Acting Audit Committee) reviewed and approved the 23-02 Civil Service Audit Second Follow-up document at their meeting on February 13, 2025.

Alignment with Strategic Plan:

Governance and Organizational Effectiveness

Previous Council Action:

August 28, 2024 - The 23-02 Civil Service Follow-Up document was provided to Council.

February 28, 2024 - The 23-02 Civil Service Audit Report was provided to Council.

Background:

International Standards for the Professional Practice of Internal Auditing Standards require a follow-up of formal audit recommendations to “monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.” (Standard #2500.A1)(IIA 2018)

The follow-up audit procedures included reasonable care and professional skepticism required by industry standards. The resulting findings are based on sufficient, reasonable, and appropriate evidence obtained during fieldwork.

Financial Implications:

There are no financial implications associated with this item.

Legal Implications:

Legal review completed for compliance with City procedures and Nevada law.

Recommendation:

Staff recommends Council accept the audit follow-up report.

Proposed Motion:

I move to approve staff recommendation.

Attachments:

23-02 Civil Service Audit Second Follow-Up