



Office of the County Comptroller

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Anna Danchik, Comptroller



February 1, 2022

Kelly S. Langley, Supervisor
Local Government Finance
State of Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Re: Plan of Corrective Action- Fiscal Year 2021

Dear Ms. Langley,

The following is Clark County's corrective action to violations of statute and/or regulations noted on page 41 of the Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021. The County's corrective action is outlined below:

LVMPD Self-Funded Insurance, CCDC Self-Funded Insurance and CCDC Self-Funded Industrial Insurance Internal Service Funds- Deficit Net Position (pg. 41)

The deficit net position in these funds were the result of increases in the actuarial estimate of claim reserves and claims incurred but not reported liability. There is adequate cash to cover current claim experience. Management will address these deficits in future budget cycles after the impact of recent legislative changes on claim experience is available.

LVMPD Self-Funded Insurance, LVMPD Self-Funded Industrial Insurance, CCDC Self-Funded Insurance, and CCDC Self-Funded Industrial Insurance Internal Service Funds- Excess of Expenditures Over Appropriations (pg. 41)

The excess of expenditures over appropriations in these funds were due to the recording of the liability for the actuarial estimate of claim reserves and claims incurred but not reported. There was adequate cash to cover claim costs during the fiscal year. Management will address this issue in future budget cycles after the impact of recent legislative changes on claim experience is available.

Employee Benefits Internal Service Fund- Excess of Expenditures Over Appropriations (pg. 41)

The excess of expenditures over appropriations in this fund was the result of unanticipated payments supporting a voluntary separation program as a result of the negative economic impacts of the pandemic. Management has developed procedures to ensure the budget is appropriately augmented in the future.

If you have any questions or require further information, please feel free to contact me.

Thank you,

Anna Danchik, CPA
Comptroller