



## Office of the County Comptroller

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Anna Danchik, Comptroller

February 2, 2021

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 2020

Dear Ms. Langley,

The following is Clark County's corrective action to violations of statute and/or regulations noted on page 41 of the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020. The County's corrective action is outlined below:

CCDC Self-Funded Industrial Insurance Internal Service Fund- Deficit Net Position (pg. 41)

The deficit net position in this fund was 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 this deficit in future budget cycles after the impact of 2019 legislative changes on claim experience is available.

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

Thank you,

Anna Danchik, CPA  
Comptroller

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