

**NEVADA DEPARTMENT OF CORRECTIONS  
ADMINISTRATIVE REGULATION  
101**

**DEPARTMENTAL AUDIT PROCESS**

**Supersedes:** AR 101 (06/17/12) and AR 101 (Temporary, 02/06/13)  
**Effective Date:** 03/19/13

**AUTHORITY:**

NRS 209.111; 209.131 NRS 353.325

**RESPONSIBILITY:**

The Wardens of the institutions/facilities are responsible to ensure full cooperation with the scheduled and unscheduled audits.

The Management Analyst IV is responsible to ensure that internal audits are conducted at the Department's institutions/facilities.

**101.01 AUDIT PROCESS**

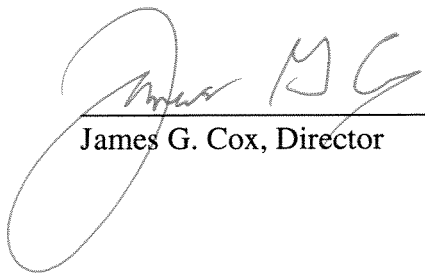
1. The operations of the Department should be subjected to an internal audit at least once each biennium to determine the effectiveness of policies and procedures.
2. The Director will review Audit Goals at least annually and will update them as needed.
3. General internal audits will be conducted by an audit team consisting of the Management Analyst IV and at least two other NDOC Staff, when available.
4. The Management Analyst IV will ensure the following tasks are completed:
  - A. Establish the annual schedule of audits. Present the schedule to the Director for review and approval.
    - (1) The Director may order "unannounced" audits of any institution/facility.
  - B. Task the institutions to provide an Audit Team member for each scheduled audit.
  - C. Train Audit Team members as needed.
  - D. Conduct audit briefings before the audit and after the audit.

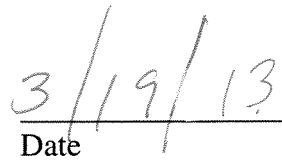
- E. Prepare and distribute audit reports for dissemination to authorized recipients only.
  - F. Conduct follow up audits to determine the progress made on audit Findings and document accordingly.
  - G. Develop and revise audit checklists as needed.
  - H. Use information acquired during audits to recommend revisions to Administrative Regulations.
5. The Management Analyst IV will contact the Wardens of institutions that are not being audited to seek Audit Team members. The Audit Team member:
- A. Should note and report findings objectively.
  - B. Will conduct the audit in a professional manner.
  - C. Shall report immediately any situations considered to be dangerous, life-threatening or security breach.
  - D. Will give Staff every opportunity to make on-the-spot corrections which will not be annotated on the Final Report unless they are of a serious nature.
6. Reporting. At the conclusion of the audit, the Management Analyst IV will prepare the audit report using the Findings that were noted during the audit, during the exit conference and on the checklists.
- A. Within 10 work days of the completion of the audit, the Management Analyst IV will prepare an Audit Report which will be distributed to applicable staff as designated as authorized to receive. The Audit Report will include but not be limited to:
    - (1) Findings
    - (2) Recommended Corrective Actions
    - (3) Deadline for Response
    - (4) Follow-up Inspection Date
  - B. The Warden/designee will respond to the findings by the deadline in the Audit Report.
  - C. When the Management Analyst IV receives the responses from the Warden/designee, the Management Analyst IV will forward the Audit Report and the responses to the Director for review.

D. If there were any Findings noted in the Audit Report, the Management Analyst IV will conduct a follow up inspection. A final report which includes the results of the follow up inspection will be forwarded to the Director/appropriate Deputy Director and to the Warden.

**APPLICABILITY**

1. This administrative regulation does not require an operational procedure.
2. This administrative regulation does not require an audit.

  
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James G. Cox, Director

  
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Date