AUDIT DEPARTMENT

Audit Report

County Clerk
Internal Controls Over Cash Handling

April 2013

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

AUDIT COMMITTEE:
Commissioner Steve Sisolak
Commissioner Chris Giunchigliani
Commissioner Lawrence Weekly

Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120
(702) 455-3269 • Fax (702) 455-3893

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

April 30, 2013

Mr. Don Burnette
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89106

Dear Mr. Burnette:

We recently completed an audit of the County Clerk Internal Controls Over Cash Handling. Our procedures examined internal controls in place through the last day of fieldwork, February 11, 2013. Our samples were selected from transactions during the period from July 1, 2012 to November 30, 2012. The objective of our audit is to determine whether internal controls over the cash handling process are adequate to safeguard against abuse and errors.

While an overall system of internal controls exists, we found that internal controls are not adequate within certain operational processes, and could potentially lead to undetected errors and fraudulent transactions. We found that manual and computer application controls are lacking in areas that leave cash transaction at risk. Further, controls over the initiation of Fictitious Firm Name, Notary Bonds and Oaths, and passport applications are not adequate, as a transaction could potentially occur and not be receipted or recorded. We also found that amounts deposited are delayed and recorded in an in-transit fund where funds are unavailable for use until allocated at the end of the month. The delays and method of recording also causes timing issues for financial reporting, as revenues do not match expenditures. Lastly, the Clerk's Office does not collect a $3 technology fee for issuing marriage licenses that is available, but would require operational changes and Board of County Commissioners approval of an ordinance for implementation.

During a prior audit follow up to the report of the Marriage Bureau issued February 11, 2011, we found two findings did not have completed corrective actions. During the course of this audit, we determined that corrective action was taken for both findings.

A draft report was provided to the County Clerk for comment and her response is included. We appreciate the cooperation and assistance provided by the County Clerk and staff.

Sincerely,

/s/ Angela M. Darragh

Angela M. Darragh, CPA
Audit Director

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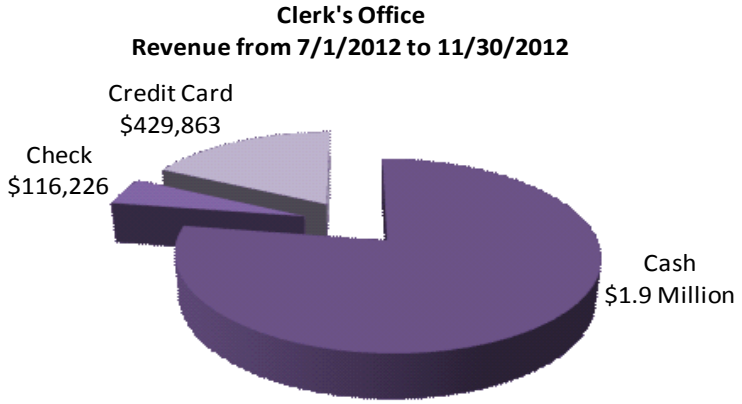
BACKGROUND

The County Clerk's Office (Clerk's Office), run by the elected Clark County Clerk, issues Marriage and Minister Licenses. The County Clerk's Office also accepts Fictitious Firm Name registrations, passport applications as an authorized passport acceptance agency, Notary Bonds, administers the Oath of Notary Publics, and operates the Office of the Commissioner of Civil Marriages. Other services that are provided by the Clerk's Office include maintaining official documents of board meeting minutes, voting records, and county contracts.

The fees charged for these services are set by state statute. The County Clerk's Office also collects fees that must be reallocated to other agencies and departments: victims of domestic violence fund, Recorder's Office for recording marriage certificates, and the State of Nevada.

The Clerk's Office operates several divisions: Administrative Office, Marriage Bureau, Commissions Office, and the Office of Civil Marriage Commissioners, including branches in Henderson and Laughlin. The Marriage Bureau processes only marriage licenses. The Laughlin and Henderson branches perform all activities except passport applications in Henderson. The Administrative Office and Commissions office only process Fictitious Firm Names, Notary Bonds, and passport applications. The Office of Civil Marriage Commissioners only performs civil marriages.



The Clerk's Office, as shown above, is a highly intensive cash operation with cash collections of $1.9 million or 78% of total revenue from July 1, 2012 to November 30, 2012. All transactions are processed through the AMCAD computer application. AMCAD was implemented by the Clerk's Office October 2006. AMCAD is an off the shelf application and was not customized. A major upgrade was installed September 2012. AMCAD is integrated with an e-commerce application to process credit card transactions. In addition, all documents are scanned and linked to transactions in AMCAD through the use of bar codes.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objective of our audit is to determine whether internal controls over the cash handling process are adequate to safeguard against abuse and errors.

To achieve our audit objectives, we conducted interviews with key personnel, performed observations and walkthroughs, reviewed laws, examined supporting documentation of transactions, and examined computer applications reports to identify existing controls and evaluate the present system of internal controls. We examined AMCAD fee tables for charges in compliance with state statutes and completeness. We then examined three deposits in three separate months and one deposit each for Laughlin and Henderson testing for completeness, accuracy and timeliness of recording, and reporting to the Board of County Commissioners. We reviewed exception reporting for evidence of monitoring activity. We further examined AMCAD user and group rights to determine whether employees with access were actively employed. We then examined access in relation to segregation of duties. User rights were analyzed by employee job functions and group assignment. We judgmentally selected rights within groups and analyzed appropriateness of group rights, taking into consideration assigned users. We also examined revenue source documents to determine whether sufficient controls are in place to capture initiation of transactions. Due to the lack of controls no fee and fee adjustments, we judgmentally selected and tested 10 documents each for appropriateness. Finally, we determined whether corrective action was taken on previously reported findings for the Clerk's Office.

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 procedures examined internal controls in place through the last day of fieldwork, February 11, 2013. Our samples were selected from transactions during the period from July 1, 2012 to November 30, 2012.

RESULTS IN BRIEF

While an overall system of internal controls exists, we found that internal controls are not adequate within certain operational processes, and could potentially lead to undetected errors and fraudulent transactions. We found that manual and computer application controls are lacking in areas that leave cash transaction at risk. Further, controls over the initiation of Fictitious Firm Name, Notary Bonds and Oaths, and passport applications are not adequate, as a transaction could potentially occur and not be receipted or recorded. We also found that amounts deposited are delayed and recorded in an in-transit fund where funds are unavailable for use until allocated at the end of the month. The delays and method of recording also causes timing issues for financial reporting, as revenues do not match expenditures. Lastly, the Clerk's Office does not collect a $3 technology fee for issuing marriage licenses that is available, but would require operational changes and Board of County Commissioners approval of an ordinance for implementation.

During a follow up to the report of the Marriage Bureau issued February 11, 2011, we found two findings did not have completed corrective actions. During the course of this audit, we determined that corrective action was taken for both findings.

DETAILED RESULTS

Technology Fee Not Collected

The Clerk's Office does not currently collect an allowed technology fee of $3. According to state statutes, the Clerk may record certificates of marriage, but this is currently done by the Recorder's Office. The Recorder's Office records the certificates of marriage and is allocated the $10 fee collected by the Clerk's Office for this function. In order to take advantage of the extra fee, the Board of County Commissioners would have to approve an ordinance moving the marriage license recording function to the Clerk. The fee is to support the acquisition and improvements needed for issuance of marriage licenses and the filing (recording) of certificates of marriage.

The County is currently not taking advantage of the additional funds, as state statute does not allow the Recorder to collect technology fees on recording certificates of marriages. Further, the Clerk's Office cannot collect the fee, as the statute states that the Clerk's Office must record the certificate of marriage. Should the Clerk's Office have the need to acquire a more advanced computer application or need significant upgrades, funding would need to be sought through the general fund.

During the 74th Legislative Session, minutes dated April 7, 2007 for Senate Bill 419 documented that both the Recorder's Office and the Clerk's Office agreed to the transition of the recording of certificates of marriage and the associated recording fee of $10. Doing this would provide improved customer service with a "one-stop shop". The need for the $3 technology fee was established at that time and the bill subsequently approved by the legislature. Unfortunately, the operational changes were never implemented that would allow the Clerk to collect the additional fee.

During the 5-month audit period, the Clerk's Office issued 35,465 marriage licenses translating to $106,395 in technology fees that could have been collected, and additional $354,650 through the retention of the $10 recording fee. The $354,650 is currently allocated to the Recorder's Office for the recording of certificates of marriage. Any other marriage documents that needed to be recorded would also be transferred to the Clerk's Office from the Recorder's Office along with the collection of fees. As noted in reported findings, technology upgrades are needed to safeguard the Clerk's information and assets.

Recommendation

1. Modify operational procedures and obtain Board of County Commission approval to collect the extra technology fee as allowed by State statute; or

2. Propose revised statutes during a future legislative session that would allow technology fees to be collected without the need for a change in operations.

Source of Revenue Lacks Controls

Controls do not exist to ensure that all Fictitious Firm Name, Bond and Oath of Notary Publics, and Passport Acceptance transactions are receipted and recorded. Fictitious Firm Names and Notary Bonds and Oaths are completed by the customer and processed and file stamped by the cashier. Passport applications are transmitted to the United States Department of State Passport Agency with a transmittal list. This transmittal list is not reconciled to AMCAD to assure that all received funds are deposited. With the lack of controls over initiation of cash transactions, theft and unrecorded transactions may occur and not be detected unless a complaint is made. The customer may not be aware that a document was not receipted or recorded in AMCAD, since the customer receives an official file stamped document.

Recommendation

1. Improve controls immediately by implementing a process similar to that used for certified copies, where a supervisor, separate from the cashiering function file, stamps documents and monitors receipting.

2. Determine the feasibility of implementing other controls such as separating window functions for distributing official documents to customers or programming AMCAD to provide official documents only after receipt.

Change Fund Excessive

The Clerk's Office has a large amount of cash available for change, and only a portion of the funds are used to make change or to fund cashier drawers. Currently, an excessive amount remains in the safe in the administrative offices. The Clerk's change bank was approved by the Board of County Commissioners on June 15, 1999. At that time, marriage license fees totaled $55, and there was a need for the significant change fund. However, in May 1999, the state legislature approved a fee increase from $20 to $25 for the Account for Aid for Victims of Domestic Violence in the State General Fund. This change increased total fees collected for marriage licenses from $55 to $60, decreasing the need to make change.

Cash is inherently at risk of misappropriation. Excessive change banks are an unnecessary risk to the Clerk's Office.

Recommendation

1. Reduce the amount of change funds to an amount that more accurately reflects operational change needs.

Operational Cash Controls

Manual controls are an important part in the overall design of a system of internal controls, and go hand-in-hand with computer application controls.

Ineffective Use of Mail Logs

During our review, we found that mail logs are not used to reconcile the deposit, access to modify logs is not restricted, and mail is opened and logs are prepared by staff that receipt transactions and reconcile the deposit. The mail log is used to track mail information, including checks received. It is updated when a check is either rejected or receipted. The purpose of the mail log was to be able to provide information to customers when they have a question regarding a mailed item, and to control the status of check transactions. Mail logs are typically implemented to segregate the opening of mail, the receipting of monies received through the mail, and to be used as a tool to assure that all monies received are recorded and deposited by

reconciling the checks on the log to the deposit. Currently, the mail log is not being used for this purpose, and anyone with access to the logs can make changes to them. As a result, funds received through the mail could potentially be misappropriated prior to receipting and recording without being identified through a reconciliation process.

Recommendation

1. Two individuals should be present to open the mail. The first person should record the mail and checks into the log and the second person should attest by signature to the dollar amount of checks received. The list of cash received and attested by signature should be used to reconcile the deposit.

Rejected and Pass through Checks Not Receipted by the Clerk's Office

Checks that are rejected during mail opening procedures and checks that are passed through to other agencies are not receipted by the Clerk's Office. Checks may be rejected for various reasons, such as incomplete documentation. The cashier will then mail the rejected checks and documents back to the sender, making notations in the mail log. Pass through checks include checks for passport applications in the amount of $110 to the Secretary of State and $45 for background checks for minister licenses.

There is a lack of accountability and responsibility when these checks are not receipted. Since the mail log does not have sufficient controls, may be changed by anyone with access, and is not used in the deposit reconciliation process, checks may be misappropriated. The misappropriation could go undetected if customers do not complain.

Recommendation

1. All checks received in the Clerk's Office be receipted, but not necessarily deposited. A process similar to the one used for controlling voided checks should be put in place to adequately control rejected and pass through checks. This process should include accounting for rejected and pass through checks during the deposit reconciliation process.

2. Checks should be immediately placed in a secure mailbox or safe for pick-up.

Change Fund and Cash Transfer Attestations Not Performed

When funds are transferred between individuals in certain circumstances, there is no signed attestation indicating the amount of the transfer. This occurs in the following instances:

- Administrative Office cashiers receive change funds during opening procedures.
- Administrative Office cashiers transfer funds received and change funds at closing.
- Marriage Bureau cashiers transfer accumulated cash in the amount of $1,000 to supervisors during daily cashiering procedures.

Accountability for funds when cash shortages/overages occur cannot be established if there are no signed attestations.

Recommendations

1. Establish consistent procedures throughout the department for the exchange of cash that includes signatures of both staff members on the Daily Report form, attesting to the amount of cash transferred.

Fee Adjustments Made Without Supervisor Approval

Fee Adjustments may be made after a receipt is given to the customer and a transaction completed. Fee adjustments do not require supervisor approval and may be processed in the Cashiering module by the two cashiers in the Administrative Office and 14 Marriage Bureau personnel given assistant supervisor and above user access. Fee adjustments report on the Audit Transaction Report. However, this report is not used in the deposit reconciliation process. The Marriage License module also has a fee adjustment feature that was given to all staff.

Fee adjustments are similar to void transactions and are considered a high-risk control area. Without adequate manual and application controls in place minimizing authority and user access, fraudulent transactions and errors could be made and not detected.

Recommendations

1. Implement procedures that require supervisor approval for any fee adjustments.

2. Limit access to the fee adjustment transaction to a minimum number of supervisors.

3. Limit fee adjustment access in the Marriage License module to select individuals.

4. Monitor Audit Transaction reports as part of the deposit reconciliation process.

Deposit Review Procedures Need Improvement

Procedures are in place for the Senior Management Analyst (Analyst) to review the deposit package. We examined three deposit packages from the Administrative Office that includes the Marriage Bureau and Civil Marriage Commissioner Office deposits. We also reviewed one deposit package each for the Laughlin and Henderson offices. The deposit packages do not contain a signature to document the review of the Analyst. In addition, the Analyst may prepare the deposit. When this occurs, the deposit package is not reviewed by a supervisor/manager. Monitoring is a detection control for identifying abusive transactions and errors by a person with knowledge of transactions. In this case, the Analyst could potentially take funds from the deposit without the loss being detected.

Recommendations

1. Implement a procedure for the deposit package to be reviewed by a supervisor/management member that does not prepare the deposit and does not record transactions.

2. Document the review of the deposit in the form of a signature on the deposit package.

Application Controls

Application controls are highly important in the Clerk's Office. By state statute, personal information (social security number and proof of name and age) must be collected on Affidavits of Application of Marriage Licenses. The significance of controlled access, both internally and externally, increases the need to ensure that information technology controls protect confidential information from a data breach.

User Rights through Groups Need to be Modified

We found the following during our review of user access:

- User access to group rights is excessive.
- Groups exist that are not needed.
- A test group exists in the production environment.

The Clerk's Office configured user rights to allow users to generally have access to all transaction types limited to certain areas. Marriage Bureau personnel do not process Fictitious Firm Names, Notary Bonds and Oaths, and passport application transactions. However, there are 22 Marriage Bureau staff that have access to those functions through the Fictitious Firm Name group. Further, the two cashiers and supervisor in the Administrative Office do not process marriage licenses, but have access to all modules and are members of both the Fictitious Firm Name and the Marriage Bureau groups. Three supervisory type groups exist for the Marriage Bureau with 24 staff members. The GPR 2nd Shift Employees group only has one staff

member in the group that is not necessary or serving the intended function. Employees generally should have access to the minimum necessary to perform their job duties. Excess access can lead to errors or deliberate actions that threaten the data's confidentiality, integrity, or availability.

Recommendations

1. Review operational functions and align access rights to provide for adequate segregation of duties and restrict access rights to those necessary to perform job duties.

Users Granted Unnecessary Access through Groups

In general, access rights within groups are not assigned in a manner that supports an adequate segregation of duties. Rights within groups allow staff excessive access and access to high-risk functions that should be restricted to upper management. Upper management has access rights to initiate transactions and also to then void, modify, edit, adjust, and/or correct those transactions. High-risk functions such as modifying a user, adjusting, voiding transactions, correcting transactions, changing batch dates, changing marriage license numbers and issue dates, saving over images, editing completed records, and modifying verified images are allowed to staff that initiate transactions.

Generally, supervisors should be authorizing high risk functions with management (including the Senior Management Analyst) monitoring and reviewing those functions with view rights to transactions. Currently, the Senior Management Analyst, the Deputy and Assistant Clerk of the Commission Division, and the County Clerk have access based on the management group. The management group allows cashiering and other transactions for all transaction types and access to all modules. This a weakness in internal controls as segregation of duties does not exist in access rights to upper management.

A lack of adequate segregation of duties can lead to fraud, errors, and lack of data integrity.

Recommendations

1. Review rights within groups to realign access to provide adequate segregation of duties. This should include separating initiation of transactions from cash handling, approvals/authorization, and monitoring/reviewing functions.

2. Where access rights cannot be adequately segregated, implement mitigating controls. Access rights should be supported with physical segregation of duties and manual

controls. Exception reports should be provided to management for review.

3. Eliminate the ability to change marriage license numbers and issue dates, and instead use the void function with approval and review.

Unrestricted Ability to Process Documents for No Fee

All groups except the Finance, Intranet, and MB DE Upgrade to Supervisor groups have access to the no fee document, allowing them to provide services without charging the applicable fee. Three staff members in the Finance group have access to that function through other groups that allow no fee documents. As a result, all personnel within the Clerk's Office may process a no fee document. Only Notary Bond and Oath transactions may be provided at no fee by statute to certain state and local government agencies and offices.

Recommendations

1. Restrict access to no fee documents to cashiers that process Notary Bond and Oath transactions.

2. Develop a no fee exception report for management review to verify that all no fee transactions are appropriate.

Receipt Numbers Not Used to Verify Deposits

AMCAD does not have an independent numbering system for receipts, so transaction numbers serve as receipt numbers. Receipt numbers are not accounted for during the deposit process and mitigating controls are not in place, except for marriage license receipts, to determine that all amounts receipted are deposited. Reports do not currently exist in AMCAD to easily account for receipted transactions numerically.

Without adequate controls in place for accounting for completeness of receipts, a theft would not be identified.

Recommendations

1. Request that AMCAD include, in a future release, the ability to assign receipt numbers apart from transaction numbers. Reports should be created to either report exceptions in receipt number sequencing including those receipts out of date order, or a report provided that lists receipts in sequential order for ease of accountability.

2. Until such information as recommended in 1 above is available, create an exception report for reconciling the deposit.

Generic Users in AMCAD

Ten generic user accounts are available to assign to staff when passwords need to be reset. These accounts may be used by any staff as assigned. Generic user accounts are used since AMCAD does not have an automated password reset feature and information technology staff is not available for the Marriage Bureau after hours.

Generic user accounts pose a problem as accountability for unauthorized/fraudulent transactions is difficult, if not impossible to establish. A signed log for the use of the accounts is not maintained, and no other mitigating controls are in place. Further, generic and guest accounts are not permitted by the County Information Security Policy.

Recommendations

1. Request that AMCAD develop self service password reset capability in a future version.

2. Alternatively, the Clerk's Office may devise another suitable process for password changes, such as granting an individual within the department the ability to change passwords after normal business hours.

Deactivation of User Feature Not Available in AMCAD

AMCAD does not have a method to deactivate users. The Clerk's Office compensates by changing the user name to a letter prefix that is the same for all inactive users. The password is then changed, and the inactive user accounts remain active in the system. While the controls in place may deter the use of these accounts, application controls are not sufficient in this area, as this leaves eleven accounts that can be compromised and used without any accountability.

Recommendations

1. Request AMCAD include in future versions of the application a methodology to formally deactivate users. Deactivating of users should minimally include AMCAD automatically changing user passwords and removing the user from groups.

2. Request that AMCAD develop standard reporting for managing user accounts. These reports should include date of activation, deactivation, and reactivation.

AMCAD Passwords Do Not Meet County Policy Requirements

AMCAD does not allow numeric or special characters in passwords. In addition, AMCAD does not have a minimum character length, expiration, or automatic reset requirement.

AMCAD passwords are not in compliance with the County Technology Directive 1, Information Security Policy, which requires the following:

User passwords must be at least eight characters in length and consist of two or more of the following: capital letters, lower case letters, numbers, and special characters (%$@!). User passwords should not include common names or phrases. User passwords must be changed every 90 days and may not be reused for at least six password change periods.*

Without adequate prevention controls over passwords, the overall risk of a security or data breach is heightened.

Recommendations

1. Request AMCAD to include additional password features in a future version, including automatic change prompting, in accordance with County Technology Directive 1.

Audit Logs Not Available

AMCAD does not have an audit log that may be used to monitor activity. The Clerk's Office does not have an audit trail to have the ability to monitor all transactions for unauthorized activity or to assist in establishing accountability.

Recommendations

1. Work with AMCAD to develop audit logs in a future version.

Recording of Cash Transactions

Cash transactions are initially receipted and recorded in AMCAD. Deposits are generally made the following day and recorded in SAP in an in-transit fund. Revenues held in the in-transit fund are subsequently allocated at month end in accordance with state statutes.

Allocations of Monthly Revenue

During our audit, we found that recording of deposits is delayed. The primary reason for the delay is that deposits are temporarily recorded into a miscellaneous in-transit fund (Miscellaneous Agency Fund) until the funds are reallocated at the end of the month to the appropriate funds. Reconciliation by the Clerk's Office is performed at the end of the month prior to the allocation to assure that the amounts in the in-transit fund and the amounts reported by the AMCAD match. The Comptroller's Office records the entry for the allocation.

Recording deposits into the in-transit fund causes the funds to be unavailable until allocation at month-end. Further, General Fund revenues do not match the Clerk's expenditures. This also causes operational inefficiencies, as the Comptroller's Office records an entry that would otherwise not be necessary if the deposits were directly recorded into the appropriate funds. The delaying of recording of deposits is problematic as reporting of revenues to the County is not

timely. However, the monthly reconciliation of AMCAD transactions and SAP is a control that should remain in place.

Recommendations

1. Directly record deposits into the appropriate funds the same day the deposit is made.

NOTEWORTHY ACCOMPLISHMENT

Self-Monitoring Reports

The Clerk's Office developed several exception reports to identify high-risk transactions and to monitor for completeness of transactions. These controls improve the system of internal controls and provide non-automated continuous monitoring. The reports include exception reporting for the following:

- Transactions without marriage license documents linked.
- Marriage licenses without a linked marriage affidavit.
- Marriage affidavits without a linked marriage license.
- Marriage documents linked to a voided transaction.
- Comparison of void status each on marriage license to associated fee transaction.
- Unchecked "Complete" on transactions that are not void.

We commend the Clerk's Office for implementing self-monitoring reports.

APPENDICES
Appendix A: Management's Response

Office of the County Clerk

Diana Alba
County Clerk
Commissioner of Civil Marriages

Jim Pierce
Assistant County Clerk

200 Lewis Avenue
Box 551604
Las Vegas NV 89155-1604
(702) 671-0500
(702) 382-3611 -- Fax

April 22, 2013

Angela Darragh, Director
Clark County Audit Department
500 Grand Central Parkway
5th Floor
Las Vegas, NV 89155

SUBJECT: 2013 Audit County Clerk Internal Controls Over Cash Handling

Dear Ms. Darragh:

I greatly appreciate the opportunity to work with you and your staff on the above audit. Rachael Bernal did an excellent job. She was professional and thorough and we enjoyed working with her. The recommendations put forth in the audit were both informative and helpful to our operation.

Several recommendations in the audit will be implemented in the next several weeks, including recommendations regarding the change fund, mail logs, cash transfer, deposit review, user rights and generic users. We anticipate having these recommendations in place by July 1, 2013, if not sooner.

A handful of recommendations require changes or enhancements to our software system, AmCad. We have submitted requests to AmCad regarding the needed changes relative to receipt numbers, deactivation of users, password features, and audit logs. We are awaiting a response from AmCad, as well as price quotes for those changes with an associated cost.

Compliance with the first recommendation in the audit will require the cooperation and agreement of the County Recorder. Based on past discussions of this issue with the Recorder, it is my understanding she is not interested in moving the filing of marriage certificates to the County Clerk's Office. I do not expect this situation to change in the foreseeable future.

Ex-Officio Clerk of:
Board of County Commissioners • Clark County Board of Equalization
Clark County Liquor and Gaming Board • Mt. Charleston Fire Protection District
Clark County Water Reclamation District Board of Trustee • Clark County Debt Management Commission
Big Bend Water District Board of Trustees • Clark County Redevelopment Agency
University Medical Center of Southern Nevada Board of Trustees

Based on direction from the State Department, the Clerk's Office is unable to deposit "pass through" checks for passports. Per NRS, the County Clerk may not collect fees for a service until it is rendered, which means we must return checks when we are unable to process fictitious firm names (FFNs) and notary bonds. We are exploring solutions that will improve controls in processing FFNs, notary bonds, fee adjustments and "no fee documents" that will meet the goals of the audit while avoiding a negative impact on the services we are required to provide per NRS. The last recommendation in the audit conflicts with the direction given to my office by the Department of Finance. We will maintain the status quo until we receive new direction on this matter.

The skill of your audit staff and their objective review of our performance are appreciated. Special thanks to Ms. Bernal and the rest of your team for your on-going efforts to assure the highest quality of County services to our community.

Sincerely,

Diana Alba