



Audit Department

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

January 24, 2013

Mr. Don Burnette
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89103

Dear Mr. Burnette:

On March 23, 2012, we began an audit of the Goodsprings Township Constable's Office. Since that time, we have made several attempts to obtain the necessary detailed records to complete procedures for the audit. The attempts included voice messages for Constable Gary Rogers as well as letters from the Audit Department dated May 29, 2012, and the Office of the District Attorney Civil Division dated July 11, 2012.

We did receive bank statements from Constable Rogers on August 21, 2012. We reviewed the bank information and determined that additional information was needed to complete the audit. A letter dated August 22, 2012 from the Audit Department to Constable Rogers requested that the following information be provided by September 15, 2012:

- Check register for the Constable account.
- Copies of canceled checks and deposits from the Constable account.
- A list of all garnishments collected, including parties involved, contact information, amount, and fee retained by your office.
- A list of all other actions for which fees are collected, including parties involved, contact information, and amount.
- A description of the account ending in 8744, including reasons for transfers between that account and the Constable account.
- A description of the account ending in 1760, including reasons for transfers between that account and the Constable account.
- A description of the account ending in 2427.

To date, we have not received any further documentation or communication from Constable Rogers. Without detailed records, we cannot complete the audit. Therefore, this letter is notifying you that the audit is being canceled due to non responsiveness of the auditee.

Sincerely,

Angela M. Darragh, CPA
Audit Director

cc: Jeff Wells, Assistant County Manager