



# Audit Department

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

March 31, 2015

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 Las Vegas Township Constable's (LVTC) Revenue and Expenditures. The audit was requested by the Comptroller's Office in preparation for the LVTC operations transferring to the Las Vegas Metropolitan Police Department (LVMPD). The engagement covered transactions between January 1, 2012 and October 31, 2014. The last day of fieldwork was December 17, 2014. The objectives of this audit were to determine whether: LVTC fee revenue is being accounted for timely and appropriately; adequate controls are in place over cash receipts to ensure assets are protected and adherence to NRS and County Directives is achieved; and case management system user rights are appropriately assigned based on individual job functions.

Our audit identified various cash control, asset safeguarding, and financial management weaknesses. Specifically, we found that the LVTC does not prepare supporting documentation for the periodic transfers of fees to the County. Also, we noted the Courtview fee table does not comply with NRS 258.125. We found that Courtview user account and access administration and monitoring needs to be improved. In addition, we noted process improvement opportunities surrounding voided transactions, receipting, monthly reconciliations, refunds, and mileage calculations.

A draft report was provided to the Mr. Richard Forbus, Captain – LVMPD, for comment, and his response is included.

We appreciate the cooperation and assistance provided by the staff of the LVTC.

Sincerely,

Angela M. Darragh, CPA  
Audit Director



AUDIT DEPARTMENT

# Audit Report

## Las Vegas Township Constable Revenue and Expenditures

March 2015

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

**AUDIT COMMITTEE:**

*Commissioner Steve Sisolak*

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**BACKGROUND** The Las Vegas Township Constable (LVTC) operates as a peace officer of the community, serves court documents, and processes/executes writs (garnishments), seizures, and keepers for the citizens of Clark County. The office employs approximately 20 deputies and 15 support staff. Deputies serve documents and perform seizures, keepers, and evictions.

The main office for LVTC is located at 302 East Carson Avenue - 5<sup>th</sup> floor, Las Vegas, Nevada 89101.

The LVTC processes all of its cases through a database called Courtview, a case management application designed to collect and store information on all constable-related cases. The application originally went live in 2003, and was most recently upgraded in October 2014. The application is primarily supported by the vendor, Courtview Justice Solutions, with limited internal support from Clark County Information Technology (CCIT) personnel.

Nevada Revised Statute (NRS) 258 governs the creation, duties, fees and all other aspects of developing a township constable's office in the state of Nevada. NRS258.010 requires that constables are elected every four years. John Bonaventura was elected LVTC in 2010. He took office in January 2011, and his term expired on January 5, 2015. Per NRS 258.010.3(b), the Board of County Commissioners (BCC) may abolish the office of constable if it determines that the office is not necessary. In 2014, the BCC made this determination, and the office was left off the ballot for the elections held in November 2014.

NRS258.125 details the fee types and amounts that a constable may charge. LVTC provides an array of services including:

- Serving documents including: summons, subpoenas, writs of execution, and evictions.
- Executing and processing garnishments.
- Performing seizures/keepers.
- Conducting evictions.

Per NRS258.125.4, the Constable is also required "on or before the 5<sup>th</sup> working day of each month" to pay the County Treasurer all fees collected during the preceding month, net of fees retained as compensation.

**OBJECTIVES, SCOPE, AND  
METHODOLOGY**

The LVTC operations transferred to the Las Vegas Metropolitan Police Department (LVPMD) on January 5, 2015, when Constable Bonaventura’s tenure ended. The Comptroller’s Office requested that Internal Audit perform procedures to determine whether accounting and office practices adequately ensure that the monthly transfers of fees from the LVTC to the Treasurer are appropriate and reasonable.

The objectives of this audit is to determine whether:

- Las Vegas Constable’s fee revenue is being accounted for timely and appropriately;
- Adequate controls are in place over cash receipts to ensure assets are protected and adherence to NRS and county directives is achieved; and
- Case management system user rights are adequately assigned based on individual job functions.

To accomplish our objectives, we acquired LVTC operational knowledge by performing inquiries and observations with appropriate office personnel. Inquiries and observations were driven by their relevance to the revenue cycle (cash receipting controls). We examined financial and court documentation testing for controls over cash receipts and the office’s adherence to NRS and County directives. Additionally, we assessed system user and administrator access and roles by comparing a Courtview system user report with employee information from SAP (the County’s enterprise resource software) as well as “contracted” deputy payroll information to determine whether employees with access were actively employed by the LVTC and whether access was appropriate based on employee responsibilities. We also searched for duplicate and generic user accounts (IDs) and reviewed system password policy parameters.

The following detail testing procedures were performed:

- We downloaded all receipts and case related information from Courtview for the audit period to determine the sample size, to select cases for detailed testing, to verify receipt numbering accountability, and to compare system receipts to fees reported on Quarterly Financial Reports submitted to the Board of County Commissioners (BCC) as required by NRS 258.190.

- We reconciled Agency Fund transactions between Courtview and SAP.
- We netted funds collected against garnishments and deputy payroll expenditures to verify the reasonableness of fee transfers from LVTC to the County.
- We judgmentally selected and independently reconciled three deposits in each of the three years of the audit period to ensure funds were appropriately collected, balanced, deposited, and recorded in SAP.
- We statistically selected and tested 72 case files for proper documentation, fee calculation, receipting and document serve support.
- We statistically selected and tested 71 void transactions and examined 14 refund and 25 vendor voucher expenditure transactions for appropriate justification, documentation, and approval.
- We reviewed accounts receivable and non-sufficient fund (NSF) check procedures and balances for the audit period to determine whether existing processes adequately monitor and control respective account activity.
- We compared Courtview's LVTC fee table to publicly posted fees, and fees allowed per NRS 258.125 for consistency and regulatory adherence.

While in some cases the samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole. The last day of fieldwork was December 17, 2014.

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.

**RESULTS IN BRIEF** Our audit identified cash control, asset safeguarding, and financial management weaknesses.

During our testing, we found:

- The LVTC had no support for the periodic transfers of fees to the County;
- The Courtview fee table does not comply with NRS 258.125;
- Courtview user account administration needs to be improved;
- Courtview log in and password security is not enabled.
- Courtview functionality and reporting could be utilized to better monitor and control writs;
- Several system issues that could affect integrity of data;
- Voided transactions lacked procedural controls and justification support;
- Opportunities for process improvements with receipting, monthly reconciliations, safe controls, and departmental policies and procedures;
- Refunds are not made for documents not served; and
- Mileage fees are under calculated.

Each finding includes a ranking of risk based on the risk assessment that takes into consideration the circumstances of the current condition, including compensating controls, and the potential impact on reputation and customer confidence, safety and health, finances, productivity, and the possibility of fines or legal penalties.

## DETAILED RESULTS

**Courtview Fee Table Non-Compliant with NRS 258.125 (HIGH)** In comparing LVTC fees between Courtview, NRS, and publicly posted fees, we found no exception between NRS and what is publicly posted. When comparing fees between Courtview and NRS, we found three instances where Courtview fees did not trace to the NRS. The three instances were DNGDUPLVTC, FNGPNTLVTC, and IMPDLVTC. The descriptions of these items are duplicate fingerprinting fee, initial fingerprinting fee, and storage & impound fee, respectively. The fee amounts associated with these three instances were \$10, \$15, and \$300, respectively. During the testing of case files, it was noted that the three fees were not charged to any of the cases selected from our sample population.

We also found one fee class that was not assigned to any case or service type in Courtview. A case type (eviction, garnishment, notice, etc.) is assigned to each fee created in Courtview. EXLVTC, "Executions on Vehicles/Prop Liens/Cash Drawers", \$9, was not assigned to a case type. This is important as inappropriate fee assignments may result in pricing and billing errors.

#### *Recommendation*

1. Periodically review Courtview system fees for compliance with NRS.
2. Make necessary changes to Courtview to reflect NRS fee requirements.
3. Make necessary changes to Courtview to properly assign fee classes to case or service types.

#### **Courtview User Account Administration Needs to be Improved (MEDIUM)**

Based on our testing, we believe user account administration needs to be improved.

In comparing a Courtview user listing to current LVTC employees (County and non-County), we found four ex-employees that still had active Courtview accounts. We also noted two generic accounts (not supported by department head or Chief Information Officer [CIO] approval). In addition, we found one employee's last name had changed, but the change was not reflected in Courtview.

Active accounts for terminated employees and the use of generic accounts both contribute to reduced accountability for transactions.

In reviewing individual access by module (Accounts Receivable [AR], Case Management [CM], Financial Management [FM], and System Administrator [SA]), we found that all 28 Courtview users have access to the "SA" module which should be limited to management and IT staff with a business purpose. We also found that 10 deputy staff have the ability to insert and update information in the AR and FM modules which is outside their job function. We noted that nine deputy staff have the ability to delete information in the AR and FM modules which is also outside their job responsibilities.

Users should only have access necessary to perform their job duties. Any additional access potentially affects the integrity of the data.

### *Recommendation*

1. Deactivate accounts for terminated employees.
2. Adjust the rights for the accounts identified above to reflect job duties.
3. Develop and implement periodic procedures to review and update Courtview user accounts for appropriate name, status, and access limits.
4. Limit system administrator rights to a few key supervisors/managers, and to the department's CCIT liaison.
5. Deactivate generic accounts or obtain department head and CIO approval to continue using them.

### **Process for Tracking Expiring Writ of Garnishments Could be Improved (MEDIUM)**

Writ of Garnishments expire after 120 days. This information is calculated by Courtview and is available for reference. However, LVTC employees physically review hard copy case files to see when a garnishment is expiring. While we did not find any expired garnishments, the manual process is more time consuming than the alternative of using Courtview's reporting capabilities to monitor the garnishments, and could result in the oversight of expired garnishments.

### *Recommendation*

1. Create a Courtview report to periodically monitor expiring writs of garnishments.
2. Conduct additional staff training on Courtview functionality as necessary.

### **System Issues Affecting Integrity of Data (MEDIUM)**

Courtview assigns a unique identification number and a case number for each case entered. In comparing identification numbers and case numbers, we found 352 cases without identification numbers and 259 case numbers not included in the database.

Courtview also assigns a unique identification number for receipts. We found that there are numerous (10,728) missing receipt identification numbers, although receipt numbers are substantially accounted for.

While application controls exist over receipts as receipt numbers may not be deleted, application controls over cases need to be strengthened. According to Courtview technicians, there are several areas within modules where a case may be deleted. In this case, both

a case number and identification will not be in the database. Case numbers may also be changed by application users, although cases with receipts may not be deleted. Gaps in identification numbers for cases and receipts may also occur, as these numbers may be created by the system and not be included in the database due to not completing an action when entering data or to system configuration with the network.

With the lack of control over case identification numbers and case numbers, it is not possible to determine that all transactions entered are valid, as the system shows no evidence of the transaction, whether due to configuration or deletion.

Case accountability controls are important as funds could potentially be collected and misappropriated on cases that are deleted from Courtview and may not be detected by the current controls in place.

#### *Recommendation*

1. Do not allow users the rights necessary to delete cases.
2. Develop and implement controls over changing of case numbers in Courtview.
3. Develop an exception report to monitor and maintain cases with missing case numbers, and cases for which fees have not been billed or collected.
4. Require Courtview to assign a case and receipt identification number to every case.

#### **Weak Controls Over Voided Transactions (MEDIUM)**

During our testing, we found 41 of 71 (57.7%) voided transactions with no documented reason. However, we were able to determine a justifiable reason for 40 of the 41 voids.

Additionally, we found that out of 71 voided transactions, 38 (53.5%) was not performed by another approving member. System permission was granted to an identified group of employees to perform voids. The same group had the ability to void their own original transactions created in Courtview.

We also noted that the current procedures over funds held from garnishment collections appear to be inefficient and result in excessive voids. A receipt is entered when garnishments are billed.

After receiving the courts' instructions on the awarding of funds, office staff will void the original receipt entry and create another entry (receipt) in Courtview to reflect the appropriate party entitled to the held garnished funds.

Strong void controls are necessary to prevent theft.

#### *Recommendation*

1. Update void procedures to include segregation of functions, transaction review, and justification requirements.
2. Contact software vendor to identify other system modules and/or functions that may prove more efficient when processing garnished funds that are placed on hold.

#### **Process Improvement Opportunities (MEDIUM)**

Various process improvement opportunities were noted during the course of the audit as follows:

1) The LVTC has an "Official Receipt" form which is used by deputies to itemize fees collected during "court ordered" seizures or keepers. This form is important as it documents (and verifies) what assets have been seized by the deputies. As such, it should include all pertinent information regarding the event.

The official receipt has a section to capture cash and checks. It also has an area for the two Deputies to sign. However, it does not have a section to capture non-cash assets being seized (i.e., vehicle). Also, the form does not have an area for the property owner's signature. In addition, although the receipt does have a receipt number, there is no tracking of the receipts to make sure they are all accounted for. We believe adding information to the receipt, including property owner's signature, and description of seized non cash assets would improve accountability for property and cash seized by the office.

2) The LVTC has a departmental safe used to secure funds being held (i.e., daily fees awaiting deposit, seized/kept assets, etc.) However, the LVTC office does not have historical information on who has access to the safe or when the combination was last changed.

Safe combinations and locks should be changed periodically and every time personnel changes or withdrawals occur. Also, knowledge of the safe combination should be kept to a minimum, and a listing of who

knows the combination should be maintained to ensure accountability for funds.

3) Courtview assigns a receipt number to every transaction entered. The receipt numbers are in order and are noted in the Courtview daily summary report detail. However, LVTC does not review the receipt numbers to make sure they are all accounted for and to make sure the numbers carry over (in order) from one business day to the next to deter the theft or abuse of fees collected and ensure receipt accountability.

4) Monthly reconciliation procedures should be in place wherever fees are collected to ensure all received funds are recorded and deposited. The process should include a review and reconciliation of fees recorded in SAP, Courtview and the Nevada State Bank (NSB) accounts, as well as the Bank Of America (BofA) accounts used in the LVTC operation. The Treasurer's Office reconciles monthly fees for the BofA "Agency Fund" account between the bank and SAP, but not Courtview. The LVTC's Office reconciles monthly fees between the NSB and BofA (deputy salary) accounts and a Quicken spreadsheet. It does not include reconciliations with SAP or Courtview. During our review of the June 2014 account reconciliation, we found there were differences of approximately \$25,000 (NSB) and \$8,000 (BofA deputy salary) between the bank balances and the department's book balances.

#### *Recommendation*

1. Make changes to the current receipt form to reflect all assets being seized and obtain the property owner's signature.
2. Implement standard procedures for changing the safe combination, maintaining a safe log, and keeping the number of custodians to a minimum.
3. Create and implement a process to account for all Courtview receipts generated daily.
4. Develop and enforce receipt reconciliation procedures comparing fees received/recorded on SAP, Courtview and the Nevada State Bank and Bank of America accounts.

**Password and Log In  
Security Features Not  
Enabled (MEDIUM)**

There are currently no login or password requirements for Courtview (LVTC's case management system). Although Courtview has the functionality, a password policy was never set up or implemented. LVTC does not require that passwords be changed, and no system lock out(s) for excessive unsuccessful log-in attempts exist.

In accordance with CCIT Technical Directive #1 "*authorization passwords must be changed on a quarterly basis*". The absence of a log-in and password policy weakens controls over access to computer applications and increases the risk of unauthorized transactions occurring."

*Recommendation*

1. Develop and implement system log-in controls.
2. Develop and enforce a password policy that complies with CCIT Technical Directive #1.

**Refunds Not Made for  
Documents Not Served  
(LOW)**

During audit fieldwork, we found that refunds are rarely processed. Specifically, refunds are not processed for documents that are not served. Per NRS 258.170 - *No other fees shall be charged by constables than those specifically set forth in this chapter, nor shall fees be charged for any other services than those mentioned in this chapter*. Therefore, if services are not performed, the Constable's Office should refund the fees it collected.

We were not able to conclude as to the pervasiveness of these unearned fee transactions due to the lack of detailed Courtview reporting.

*Recommendation*

1. Obtain a District Attorney Opinion to determine whether refunds should be made for documents that are attempted but not actually served.

**Mileage Fee Under  
calculated and Limitations  
to Document Review  
(LOW)**

The LVTC office utilizes Courtview to receipt fees collected for services rendered. Mileage is calculated through Courtview and uses mileage information from a database called “Frontboy”. During the recalculation of fees, variances existed in 42 of 72 transactions tested (58.3%). The variances appear to show that the LVTC office was undercharging on mileage fees. Of the variance noted, the amount undercharged (\$242) was 25% of the total mileage fees charged (\$956).

Additionally, in reviewing case documentation during the recalculation of fees, we found in three of 72 (4.2%) cases where District Court documentation was not made available. Limitations to document review prevent a complete assessment over the control and/or objective being tested.

*Recommendation*

1. Contact vendor to update “Frontboy” database for up to date mileage information.
2. Request Odyssey (read-only) access to enable timely retrieval of court documents.

## MANAGEMENT RESPONSE LETTER

LAS VEGAS METROPOLITAN POLICE DEPARTMENT  
**MEMORANDUM**

**DATE:** 3/30/2015

**TO** : Angela Darragh, Director – Clark County Audit Department  
**SUBJECT** : Ex-Officio Constable's Office Audit Response

Recently, our office was provided with the results of the internal audit of the Ex-Officio Constable's Office (formerly the Las Vegas Township Constable's Office) dated March, 2015. This report found nine separate and distinct areas requiring our attention. This memorandum will outline our plans to address the issues identified by the audit team.

We respectfully offer the following response to the Audit Report:

**1. Finding:** *Courtview Fee Table Non-Compliant with NRS 258.125.*

Concur – The audit determined that there were three total items listed in the fee table within the Courtview software system that are not services defined in NRS 258.125. There was a fourth item found that was not properly classified to a case type in Courtview. We determined this action was already covered by fees that are defined in the software. Having these entries in the table create the possibility of charging an inappropriate fee if the wrong selection is picked in the software.

A ticket has been generated with Clark County's Information Technologies Section to have those inappropriate entries deactivated. We will also ask for a report to be developed so we can periodically review what tables are in the Courtview system to prevent this from happening again in the future. We will set the time period for this review in a forthcoming section Standard Operating Procedure.

**2. Finding:** *Courtview User Account Administration needs to be improved.*

Concur – The audit report determined that there were several former employees still listed with active accounts in Courtview, and two generic accounts were also in the system. Courtview contains criminal justice information and the controls for account management should be more stringent than what they apparently are.

Additionally, it was found that the level of access within the system were inappropriate based on the role of the employee. For example, several deputies were found to have financial management access, which is not a requirement or duty of that position. Some higher level administration access, usually reserved for managers and administrators, was found to be assigned to multiple line employees. One current employee was found listed under her former name, not her current legal name.

We have generated requests for Clark County I.T. to remove the accounts of the inactive employees and generic login access. We have also submitted a spreadsheet showing who should have what level of access to management and administration rights based on their role with the office. This will address the majority of the findings. Lastly, we will be including periodic reviews into our forthcoming Standard Operating Procedures for the office, which will clearly define review procedures for users in the system.

On the employee requiring the name change, I found her Clark County e-mail address also showed her prior name, so we will look into getting this corrected as soon as possible as well through I.T.

**3. Finding:** *Process for Tracking Expiring Writ of Garnishments Could be improved.*

Concur – We agree with the recommendation of developing a Crystal Report to track expiring garnishments, which expire by law 120 days after they are served. This report will also assist us in our internal processes of maintaining files and pulling expired garnishments as the current process requires non-efficient manual tracking and pulling of hard files. I believe we can also improve our methodology of filing internally, which will be addressed in a forthcoming Standard Operating Procedure.

An I.T. request for a Crystal Report has been generated.

**4. Finding:** *System Issue Affecting Integrity of Data.*

Concur in Part – Based on the audit team finding, we concur that there are issues with the manner in which identification numbers, case numbers, and receipt identification numbers are missing in several instances. This finding was of great concern to me because it appears previously accepted practices and incorrect levels of access rights are contributing to this issue.

The aforementioned correction of administration and management rights will immediately correct the accountability aspect of this finding. As it stands now, if employees can delete or modify critical data on their own, it causes a lack of accountability for minor employee performance issues, all the way to the potential for wrongdoing. It was noted that receipts were “substantially accounted for”

We had a meeting with the Clark County I.T. Courtview team so we could identify any potential software issues and this is an ongoing process. Our changes will be addressed through I.T. requests to correct any software deficiencies, stricter user controls, and the development of task specific Standard Operating Procedures to outline procedures for dealing with errors.

We also have requested an exception report so we can monitor not only these cases missing information they should have, but also monitor billing that is outstanding as this specific type of case is directly impacted by this process.

**5. Finding: *Weak Controls Over Voided Transactions***

Concur – As stated with the previous finding, this is related to the user rights staff in the office have, and we have requested those changes from Clark County I.T. We are also in the process of developing Standard Operating Procedures that will involve office management in the review and approval of any void, as well as changes to our garnishment processing that will address the reasons behind a number of the voids.

**6. Finding: *Process Improvement Opportunities***

Concur in Part – The findings in this area encompassed a catch all of several different areas of the operation. We concur in part only because some of these issues were already addressed or they are not applicable as stated in the findings. I have outlined them by number, as shown in the Audit Report, for your convenience.

1.) With respect to the official receipt finding, this receipt is intended only for seizures or keepers related to funds that are seized from the location specified in the Court Order. The finding specifies that we should have another form for other property seized. When we seize other property that is held, we do not hold that property at the office.

The property is actually held by a specified company hired by the Plaintiff (i.e. – Capital North American) who provides us with a receipt outlining property they hold under the Court Order. That document serves as the official receipt for the property held.

2.) Upon assuming command of the office, we had the combination changed to a new one in February, so this finding was already addressed as part of our changes to the office.

3.) The Daily Receipts Summary, which is part of the daily financial backup, does list all receipts in numerical order, and relates them to all financial instruments received by mail, as well as all counter transactions. The case number related to the receipt is also listed on this report, with the exception of billing that we receive because those payments encompass multiple cases.

4.) We are currently developing monthly reconciliation procedures and working on a Standard Operating Procedure that reflects these monthly procedures, as well as those used quarterly. We no longer have a bank account at Nevada State Bank. That account was closed by former Constable Bonaventura on or about 12/26/2014. The forthcoming procedures verify the SAP deposit totals and also use Courtview's calculations.

I have not had the ability to look at the old balances, so I am unable to speak to the differences in accounts as noted in the findings. We did also discover another issue related to monies in holding, which are still held in fund 7100 for cases prior to 1/5/2015. I am meeting with Clark County on 3/30/2015 to address the issue as refunds are currently being made from 7770.100 on these cases instead of 7100, which has thrown our balance of our account off by \$180,000 as of 3/27/2015. I hope to have this corrected later today.

5.) I am seeking additional clarification on this finding. We are aware of the statutory responsibilities on this, but we were also told monies are to remain in our account to due to our fund being an enterprise fund. Our budget actually shows a predicted amount of income from fees and commissions, and we forecast our budget expenditures based on fees generated, so I am not clear on the purpose of moving the fees collected if they are used for salaries and expenses of the office operation as we do not have a budget provided by the County.

I will get clarification on this for the long term so we will be in compliance. Our reconciliation procedures should actually ensure we have an accurate accounting of fees. I will also follow up on the fees that were overpaid to determine if those fees should be returned to the office to offset the costs of starting the operation in January, which put us at an operating deficit.

**7. Finding: Password and Security Features Not Enabled**

Concur - The audit team found that proper security protocols and procedures were not in place in Courtview, nor do they match the requirements stated in CCIT Technical Directive #1. I spoke to Clark County I.T. about this and was told this change is already forthcoming, so a request was not needed to address the finding. I will monitor this and ensure the change is made as specified.

**8. Finding: Refunds Not Made for Documents Not Served**

Disagree – With respect to this finding, the audit team felt that NRS 258.170 as worded meant that if a document was not served, the fees should be refunded. I disagree with this finding as I believe it is reading into the Statute.

Deputy Constables are required to make a minimum of three attempts to satisfy due diligence for service of civil process. This results in three different trips to serve a document, for which a deputy will complete an affidavit stating they could not serve the document or letter, and will return the case "unserved". Clients are provided a copy of an affidavit satisfying due diligence being met, if they want one. Frequently, we have Defendants who evade service as it relates to a debt or other process they are involved in.

The affidavit showing due diligence was met can be used in Court proceedings if a subject is evading service. Our office is still providing the service requested, and providing documentation of such if it is requested. Additionally, we make multiple trips to the same location (or in some cases, a different address if one is found or given to us) without charging multiple mileage fees for the attempts. If for some reason we do not make an attempt on a case and it is resolved, we do refund/credit fees collected because we did not provide service to the client.

I have requested a legal ruling on this from Civil Deputy District Attorney Robert Gower and I am waiting for a response from his office as of the date of this memorandum. I have checked with the other Constable offices in our area and they do not refund if they have made attempts to meet due diligence requirements for service, even if their efforts were unsuccessful.

**9. Finding: *Mileage Fee Under-Calculated and Limitations to Document Review***

Concur – We were advised of an issue where mileage fees are being undercharged by the system when calculating fees. The audit team found we had undercharged by approximately 25% in the cases they looked at. I have made an I.T. request to have the Front Boy map database updated. We may also look at an alternative means of calculating mileage as we wait for this to resolve.

We were also told that the office does not always get access to case information they should have, and that our staff should have read-only Odyssey access to get the information they need. I was told last week that the staffs in the office already have access to the system, but likely don't know they have it or do not know how to access it. Prior to making a request for access from I.T., I will be confirming if this is the case. We will provide training to our employees to address this issue and ensure they have adequate information to do their jobs properly.

Much of the aforementioned issues are pending right now through I.T. Requests. Our meeting with the Clark County I.T. Courtview team was excellent and I anticipate we will have the majority of these issues resolved by April 15<sup>th</sup>. I did find out that I erroneously generated "tasks" and not "incidents" in the Service Now system when I generated the requests last week, so this could impact the April 15<sup>th</sup> date.

I wanted to personally thank the men and women of the Clark County Internal Audit Department for their work on this audit. I believe their findings will be very helpful in getting the proper controls in place to run the office effectively, efficiently, and professionally for those who use our services.

Respectfully Submitted,



Captain Richard Forbus, Jr. PN5372  
Las Vegas Metropolitan Police  
Ex-Officio Constable's Office