



# Audit Department

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

June 30, 2015

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

Dear Mr. Burnette:

We recently completed a follow up audit of the Treasurer Tax Receiver Cash Handling Procedures audit dated March 11, 2014. The objective of our audit was to determine whether adequate corrective action was taken on the findings included in the original audit report. Our procedures examined internal controls in place through the last day of fieldwork, June 17, 2015.

To accomplish our objective, we reviewed the Treasurer Department's ASCEND application update for passwords. We also obtained and reviewed supporting documentation for the approval of generic ASCEND user accounts. Our scope included the period January 1, 2015 through June 17, 2015.

We found that the Treasurer's Department took adequate corrective action on all of the findings reported in the original audit.

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.

We appreciate the cooperation and assistance provided by the Treasurer and staff during the course of this follow up audit.

Sincerely,

A handwritten signature in blue ink that reads "Angela M. Darragh". The signature is written in a cursive, flowing style.

Angela M. Darragh, CPA  
Audit Director

## TREASURER CASH HANDLING



AUDIT DEPARTMENT  
Angela Darragh, CPA, CFE, CISA, CHC  
Director

### Findings, Recommendations, and Corrective Actions Status As of June 17, 2015

Original Report Issuance Date: March 11, 2014

Finding	Recommendation(s)	Corrective Action Status
<b>1. Password Configuration and Expiration (Low)</b>		
Passwords are not configured in accordance with Clark County Information Technology Directives, which requires passwords be 8 characters and expire every 90 days. The application used by the Tax Receiver does not allow for a 90 day option, so all passwords are set to expire every 180 days. Further, passwords are only required to be 6 characters in length.	Implement policies and procedures for password expiration that meets or exceeds requirements of Clark County Information Technology Directives.	<b>Resolved.</b> The ASCEND vendor updated the application to allow for password expiration to be set at 90 days, which is in compliance with Clark County Information Technology Directives.
<b>2. Generic User Accounts (Low)</b>		
One generic user account exists for a vendor in the ASCEND application. Generic accounts may be used with the written approval of the County Chief Information Office. The Treasurer's Office has not obtained written approval.	Obtain written approval from the County Chief Information Officer in accordance with Clark County Information Technology Directives.	<b>Resolved.</b> The Treasurer's Department obtained written approval from the County Chief Information Officer for the generic user accounts in ASCEND.