Audit Department

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

June 29, 2016

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

Dear Mr. Burnette:

We recently performed a follow-up audit of the District Attorney's Office Victim Witness Assistance Center Checking Account audit dated September 4, 2015. Our audit objective was to determine whether corrective actions were implemented to address findings included in the original audit. Our audit period covered the three months ended April 30, 2016. Our last day of fieldwork was June 14, 2016.

Our audit procedures consisted of interviewing District Attorney personnel and examining supporting documentation to assess whether adequate controls are in place and issues identified in the original audit were resolved. We performed the following audit procedures:

- Examined policies and procedures over the use of funds and account administration.
- Examined three months of bank statements (February 1, 2016 to April 30, 2016).
- Examined the approved Board of County Commissioner's agenda item to verify that donation fund expenditures are brought before the board.
- Examined the approved Board of County Commissioner's agenda item and accompanying resolution establishing the Victim Witness Assistance Center checking account as a revolving bank account.

As part of the audit procedures, we determined that internal controls related to audit findings are sufficient. The District Attorney's Office implemented corrective actions to resolve all of the five findings identified in the original audit report.

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.

Sincerely,

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

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