



Audit Department

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

August 10, 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 to the Las Vegas Township Constable Revenue and Expenditure audit dated March 31, 2015. Our audit objective was to determine whether the Las Vegas Township Constable implemented corrective actions to address findings included in the original audit. Our audit period included transactions between December 1, 2015 and March 31, 2016. Our last day of fieldwork was June 15, 2016.

Our audit procedures consisted of interviewing the Constable and his staff. We examined supporting documentation to assess whether adequate controls are in place and issues identified in the original audit were significantly resolved. We performed the following audit procedures:

- Compared Courtview fees to publicly posted fees, and fees allowed per NRS 258.125 for consistency and compliance.
- Obtained and reviewed the Courtview user account listing searching for generic accounts, duplicate accounts, and active accounts for retired or transferred County employees, as well as, assessing whether individual access was appropriate based on employee responsibilities.
- Downloaded all receipts and case related information from Courtview for the audit period covering December 1, 2015 through March 31, 2016 to verify receipt and case numbering accountability.
- Judgmentally selected six expiring writ of garnishment transactions to confirm the timely and appropriate processing of these transactions.
- Judgmentally selected 10 void transactions to verify adequate controls over void transactions.
- Reviewed processes and documentation surrounding seizure receipts transactions, safe procedures, Courtview daily receipts accountability, and monthly fee revenue reconciliation procedures.
- Assessed current password and login security controls.
- Requested District Attorney's documentation supporting the retention of fees when documents are not served.
- Judgmentally selected five fee transactions to verify mileage fee calculations.

As part of the audit procedures, we determined that internal controls related to audit findings are sufficient.

The Constable's Office implemented corrective actions to significantly resolve seven of nine findings identified in the original audit report. Following are the two issues that remain unresolved:

Courtview User Access

- Two generic accounts need to be approved by the Constable and Chief Information Officer.
- Two deputy staff and an administrative assistant have excessive rights to the systems administrator module. Rights should be restricted to those necessary to perform assigned job duties.
- Delete functions are active for nine users in the accounts receivable module, 15 in the case management module, eight in the financial management module, and nine in the systems administration module. We recommend that access in these modules be limited to necessary operational functions.

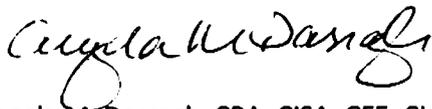
Refundable Fees

- Documentation showing DA support for retaining fees when document service is unsuccessful was not available. The Constable received verbal assurance the current practice was in accordance with Nevada Revised Statutes 285.125. Since we could not verify the opinion, this item remains open.

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 Constable and his staff during the course of this audit.

Sincerely,



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

MEMORANDUM

DATE: 7/27/2016

TO : Audit Director Angela Darragh
SUBJECT : Response to Follow Up Audit Findings

I am writing in regards to the findings of the follow up audit recently completed by the Clark County Audit Department.

As a result of the follow-up, two items were determined to be in process and unresolved by the Auditors. I am including a synopsis of those items, along with a response of where our office is at with addressing the issues, below.

Finding #2 – *User Account Administration Needs to Be Improved*

As noted in my response to the initial audit, it was determined that there were issues with former employees still being active in the system and levels of access were inappropriate for several employees based on their roles in the unit.

I was given a level of administrative access that allowed me to make adjustments to those roles, and did so as noted in my response. During the follow up audit, it was briefed to me that the audit team determined several employees still had access to functions, such as voids, which was also noted in Finding #5. We immediately looked into the issue together and found there was another level of administration reserved solely for the Information Technologies users that mirrored the access I had. Although I was able to show the audit team I had made changes, those changes had not been made on the I.T. side.

As a result, Clark County I.T. is involved and in the process of making the changes to user access that will bring us into compliance with the findings and standardize those security profiles for our users. All other issues were successfully addressed and corrected as previously noted.

Finding #8 – *Refunds Not Made for Documents Not Served*

As stated in my initial response to the audit, we did not agree with this finding. The audit team felt the language in NRS 258.170, as worded, meant fees should be refunded if a service isn't made. I had received a verbal opinion from Deputy District Attorney Robert Gower that the collection of fees was made to compensate deputies for their work in attempting to serve a document. Even if service is not made, deputies are compensated for their time.

When applicable or requested, our deputies provide an Affidavit of Due Diligence indicating their efforts to serve the requested civil process. This document may be filed

with the court and allows a Plaintiff to continue with their civil case, so we are providing an end product to the request for services despite the fact there is not a physical service completed.

As of this date, we have not been able to get a written opinion from D.D.A. Gower. Clark County Audit also requested the same and has been unable to receive a written response. D.D.A. Gower did advise he was looking into this further, but as of today's date no direction has been received from the D.A.

In cases where a case is cancelled and we have not made efforts to serve it, we already issue a credit (if billing) or, if necessary will voucher for a refund, but these are very rare and usually only occur with our billing accounts for Demand Letters and Evictions.

I want to take the time to thank Director Darragh for her team's involvement in our audit follow up. I feel that our work we have done with their team has greatly benefitted us and has assisted us in correcting various control issues. By doing so, we can ensure we are running the office in line with expressed standards and controls to maintain our integrity and transparency as an office. I have always found her people to be very professional and helpful, and this process was no exception.



Captain Richard Forbus P#5372
LVMPD/Office of the Ex-Officio Constable