

Improving Public Administration Processes to Protect and Safeguard Decedents' Property

Audit Department
October 2026



togetherforbetter

Background

- The Public Administrator is an elected official.
- They oversee the administration of the estates of deceased persons who have no qualified person willing and able to administer the estate.
- Public Administrator functions and fees are set out in Nevada Revised Statutes chapter 253.

Objectives

We conducted this audit to determine whether the CCPA's office policies, procedures, and processes were designed and operating effectively to ensure decedents' property is protected and safeguarded.

DRAFT

Conclusion

We identified 8 findings and 23 recommendations to improve the operations of the office and safeguarding of client assets.

DRAFT

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

- The Public Administrator's Office had 1,881 open cases as of July 28, 2026. At that time, open cases had an average age of 1,118 days (approximately three years).
- We selected a random sample of 30 cases from the 315 cases that were open for at least five years.
 - 19 of the 30 cases were dormant, meaning no action was taken on the case within the six months prior to June 30, 2026.
 - For these 19 dormant cases, the average time since the last action was 998 days, or 2 years and 7 months, as of June 30, 2026.

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

Open Case Age in Year Brackets	Count	%
<i>Exclude Cases Opened After 06/30/2026</i>	47	2%
0–2 years	728	39%
2–5 years	791	59%
5–10 years	281	
10–15 years	24	
15–20 years	4	
20–30 years	6	
Total	1,881	

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

- During the audit period (January 1, 2024, through June 30, 2026), the Office closed 1,808 cases.
- On average, these cases were open for 552 days prior to closure.
- 27% of closed cases remained open for more than two years prior to being closed.
- Within this group, eight cases remained open between 10–15 years, and two cases remained open between 15–20 years prior to closing.

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

Reasons for Delays:

- Complex cases with limited tenured staff
- Reduced staffing levels
- Limited staff experience
- Increase in caseload
- No case closure performance measure
- Delay due to the interest posting project
- Former Administrator criminal case

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

Effect: Physical property may lose value or be at risk while cases are not resolved.

- Vehicles held in inventory for more than one year.
 - 122 of 147 (83%) of vehicles in inventory for more than one year.
 - 72 of these (59%) had no vehicle related activity documented in the previous 12 months.
 - 81 of 147 vehicles (55%) in custody more than 3 years.
 - Age of a vehicle plays a significant role in the asset's value.
 - Vehicles are stored in outdoor lots fully exposed to the elements, which further accelerates depreciation and reduces market value.

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

As of June 30, 2026, the average age of property in custody was 1,315 days (3 years and 7 months).

- Firearms average 1,024 days (2 years 8 months)
- Jewelry averages 1,054 days (2 years 8 months)

DRAFT

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

- Estate checks are not deposited timely, resulting in stale checks
 - As of March 5, 2026, the Public Administrator's Office had 289 physical checks in custody.
 - 229 of the 289 were over 6 months old, preventing them from being deposited.
 - 121 of these were for active PA cases and were for amounts up to \$42,018.
 - 95 were checks for cases where the PA was not appointed when the check was received, but no action was taken to return them to the sender.

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

- Overall, checks were held for an average of 825 days at the time of our review and had an average value of \$1,101.
- Banks are not notified in a timely manner, and funds are maintained in accounts past deposit insurance expiration.
 - This could allow unauthorized individuals access to funds.
 - We reviewed 15 bank accounts closed between January 1, 2024, and March 31, 2026, and found 8 banks were notified over 180 days of an individual's death.
 - Notifications were made for these accounts between 224 to 765 days.

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

Recommendations

1. Establish a benchmark for closing cases and create a process to monitor adherence to established deadlines.
2. Identify cases that have been opened for more than 5 years and start reviewing to identify a plan to close the case.
3. Establish a benchmark for the timely resolution of decedent vehicles and implement a process to monitor cases with vehicles that remains in custody beyond that benchmark.
 - This should include routine review of aging vehicle records and follow-up procedures to ensure vehicle is either transferred, sold, donated, or disposed of in accordance with statutory requirements and/or Office policy.

Finding #1: Cases Are Not Worked On and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods (High Risk)

4. Establish a benchmark for the timely resolution of personal property and implement a process to monitor cases with property that remains in custody beyond that benchmark.
 - This should include routine review of aging property records and follow-up procedures to ensure property is transferred, sold, donated, or disposed of in accordance with statutory requirements and/or Office policy.
5. Establish a formal policy for handling estate checks, setting a clear timeline for processing checks and requiring staff to follow up on parked checks on time.
6. Establish written policies and procedures, setting clear timelines notifying the banks of decedents' passing.
7. Notify the banks of decedents' death as soon as possible to freeze accounts, if applicable.
8. Implement procedures to oversee staff to ensure timelines are being followed.

Finding #2: Collected Fees Were Not Remitted to the County in Support of Operations (High Risk)

- The PA's Office charges fees based on NRS and a Board approved fee schedule.
- The Office also collects proceeds from auctions for disposal & donation of items on behalf of the County as a non-profit entity.
- These funds are supposed to be remitted to the County monthly and offset the costs of operations.
- The Office collected approximately \$623,000 in fees from March 2024 through July 7, 2026, and \$389 in auction proceeds.
- None of these funds have been transferred to the County at the time of our review.

Finding #2: Collected Fees Were Not Remitted to the County in Support of Operations (High Risk)

Recommendations

9. Review collected service fees and transfer any unpaid amounts to the County to bring the account current.
10. Implement a monthly review process to ensure all fees collected are returned to the Clark County General Fund timely.
11. Cross train a staff member to perform the fee remittance process.

Finding #3: Cremains Kept for Over Two Years with No Disposal Plan Is Not Considerate or Ethical (High Risk)

- The Office had 105 human and 6 pet cremains as of June 4, 2026.
- Cremains in the custody of the office were secured from decedent residences.
- Of the 105 human cremains, 63% were received prior to 2024, with 2 sets received as early as 2014.
- The average holding period for the population of cremains is 1,293 days (3 years 6 months).
- Currently there is no available disposition option for these cremains because the County's designated crypt space does not have capacity. Because the cremains cannot be transferred out of custody, the associated cases must remain open.

Finding #3: Cremains Kept for Over Two Years with No Disposal Plan Is Not Considerate or Ethical (High Risk)

The lack of a disposition options for unclaimed cremains has the following effects:

- Cases cannot be closed as the cremains are categorized as property during the intake process but are not disposed of in the same process as other property.
- Space in the warehouse has become limited because cremains are stored indefinitely, even after all other property from the deceased person's estate has been resolved.
- Prolonged storage of cremains at a warehouse reduces the dignity and respectful treatment owed to human remains, creating a reputational and stewardship concern for the County.

Finding #3: Cremains Kept for Over Two Years with No Disposal Plan Is Not Considerate or Ethical

Recommendations

12. The Public Administrator should work with the Public Guardian to establish a new dignified process for interment of cremains. Potential options include working with a crematory/ funeral home to perform a dignified scattering.
13. The Office should work with Budget and Financial Planning to establish funding source for this service.
14. Once process has been established, stale cremains should be transferred out of the warehouse.

Finding #4: Periodic Inventories Not Performed to Validate Records (High Risk)

- NRS 253.0405, 235.050 and 253.080 impose a continuous duty to safeguard property. As a best practice, and to meet the statutory obligation, the Office should implement regular decedent property inventory and document the results of these inventories.
- We found the Office is not performing regularly scheduled documented inventories of vault property. The Office could only produce evidence for two limited vault property inventories for calendar years 2024 and 2025 (a firearm audit in June 2025 and a rifle gun audit in September 2025).
- The Office does not have an enforced formal policy for performing inventories of vault property.
- Property that is stolen or distributed to the wrong individual will not be identified in a timely manner to allow for investigation and recovery. This is especially important during times when there is a change in Public Administrator or individual responsible for the vault.

Finding #4: Periodic Inventories Not Performed to Validate Records (High Risk)

- The office had a total of 4,025 items in the vault inventory as of our audit.
- We selected 30 items for physical verification and could not locate one laptop.
- The item was marked for disposal/donation in November 2021 but was still listed in inventory.

Finding #4: Periodic Inventories Not Performed to Validate Records (High Risk)

Recommendations

15. Develop and implement a formal inventory so that clerical mistakes, misplaced or missing property is identified and appropriate action is taken. This should include the following:
- Set frequency of vault audits (e.g., monthly, quarterly, annually). Items like firearms should be inventoried on a more frequent basis, such as monthly.
 - Utilize an independent witness or two-person counting team.
 - Documentation required for each inventory audit.
 - Record retention for inventory audits.
 - Vault property inventory records should be retained for a period of settlement plus 6 years for cases where they obtain legal appointment; or records should be retained for as long as inventory is on hand for cases without legal status in accordance with the County's record retention schedule.
 - Requirement to perform a complete inventory of items of monetary value whenever there is a change in CCPA or vault technician.

Finding #5: Lack of Segregation of Duties and Unnecessary Access to Decedent Property Storage Areas Puts Inventory at Risk (High Risk)

- **Weak Segregation of Duties:**
 - A Vault Technician can record and modify inventory records, without an independent witness or supervisory approval. In addition, this position maintains oversight of the vault and performs audits of the vault.
 - This increases the risk that data entry mistakes, misplaced or damaged property, or theft goes undetected.

Finding #5: Lack of Segregation of Duties and Unnecessary Access to Decedent Property Storage Areas Puts Inventory at Risk (High Risk)

- **Use of Vault Keys:**
 - Non-Vault staff were using keys to areas where property was stored.
 - Two of these individuals were estate coordinators with the ability to authorize work orders for property donations or disposals. With this access, an estate coordinator could take property from the vault and conceal the theft.

Finding #5: Lack of Segregation of Duties and Unnecessary Access to Decedent Property Storage Areas Puts Inventory at Risk (High Risk)

- **Badge Access to Investigator Office:**
 - Investigators' room and new case receiving room are located inside the shared Public Guardian warehouse, with badge-restricted access limited to investigators, the Public Administrator, and vault staff.
 - Three individuals (one PA Estate Coordinator and two PG Estate Coordinators) retained access that do not align with their current job responsibilities.
 - PG Estate Coordinators need access to the new case receiving room to support Public Administrator's Office, but they should not have access to the investigator's office.
 - One individual could not be validated, as they are not Clark County staff.

Finding #5: Lack of Segregation of Duties and Unnecessary Access to Decedent Property Storage Areas Puts Inventory at Risk (High Risk)

Recommendations

16. Restrict vault backup responsibilities to staff who do not manage or oversee decedent cases.
17. Periodically review key logs to ensure only authorized staff are accessing the storage areas.
18. Finalize and document the Office's policy defining which roles are authorized to access each storage area and under what conditions.
19. Formalize the periodic inventory audits and incorporate a witness to verify the results. We noted a finding involving periodic inventory audits. *Refer to Finding #4: Periodic Inventories Not Performed to Validate Records for more details.*

Finding #6: More than 30 Days Between Residence Welfare Checks Puts Property at Risk (High Risk)

- Office policy requires property visits at least once a month.
- We reviewed 15 of 184 scheduled site visits between June and August 2026.
- 2 of the 15 were conducted 70 days after the initial visit.
 - In one case, the residence was compromised and a vehicle was missing from the garage.
 - In both cases, the welfare check entries were not added to the calendar since substantial work had not begun on the case.
- By not conducting more frequent property checks, there is an increased risk of break-ins, unauthorized entry, or squatter activity that is not detected for an extended period.

Finding #6: More than 30 Days Between Residence Welfare Checks Puts Property at Risk (High Risk)

Recommendations

20. Refine the welfare check assignment process for cases needing visits that lack calendar appointment reminders.
- This may include scheduling the next welfare check immediately and adding a case note alerting the assigned Estate Coordinator to set up the recurring monthly entry.

Finding #7: Incomplete Written Policies and Procedures Hinder Continuity and Efficiency (Medium Risk)

- Departments should establish written policies and procedures. These procedures provide a point of reference for both new and existing employees.
- We found that while processes exist to cover the decedent's property life cycle, they are not fully documented.
- Other responsibilities of the Office took precedence over writing policies.
- As a result, when there is staff turnover, there are no written policies and procedures to train new staff or outline the specific staff responsibility for Public Administrator functions.

Finding #7: Incomplete Written Policies and Procedures Hinder Continuity and Efficiency (Medium Risk)

Recommendations

21. Establish written policies and procedures for the following processes:

- Handling property on field visits;
- Securing property when arriving to vault/warehouse, including the chute and new case releasing rooms;
- Modifying inventory records;
- Removing inventory from the Vault, including currency deposit, auction/sellable items, and property releases;
- Safely handling weapons found on the field;
- Performing periodic audits of the vault/warehouse; and
- Managing real property.

Finding #8: Oaths of Office Not Recorded Timely Expose the Office to Legal Action (Low Risk)

- NRS 253.025 requires investigator oaths to be signed, filed, and recorded with the Recorder before performing duties. Investigators are deputies of the Public Administrator and require an oath of office before commencing their duties.
- We reviewed 14 investigators on May 6, 2026, and confirmed that while all signed their oaths of office:
 - 8 were officially recorded with the Recorder's Office. Of those:
 - 7 were filed late — after the employees start date.
 - 6 were not recorded at the time of our review. Of those:
 - 4 were filed on May 14, 2026;
 - 1 was filed on June 11, 2026, following our discussion with the PA; and
 - The final employee is no longer with the County.
- Unfiled oaths create legal risk: actions taken without a recorded oath can be challenged and may delay estate administration or property security.

Finding #8: Oaths of Office Not Recorded Timely Expose the Office to Legal Action (Low Risk)

Recommendations

- 22. Implement a process to ensure oaths of office are recorded as part of the onboarding process.
- 23. Ensure all investigator's oaths of office are filed with the Recorder's Office before they begin their duties.



togetherforbetter