

# AUDIT REPORT

Recorder's Office  
Recordation Application  
Follow-Up Audit  
*January 26, 2022*



**CLARK COUNTY** *Nevada*  
Audit Department

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# Audit Executive Summary

## Recorder's Office Document Recordation Follow Up Audit

January 2022

**Background** | The Recorder's Office provides for recording and retrieval of records for public viewing and produces copies and certification of records.

As of October 2021, the Office recorded a total of 709,956 records during the calendar year and is projected to have a total of 851,947 recordings by year end 2021.

In 2008 the County entered into an agreement for recordation software services. In March 2018 we performed an audit of the recordation application.

The original audit identified 8 findings related to password standards, access to the application, disaster recovery plans, mining document recording fees, audit logs, patch management, user permissions and the automatic record indexing function.

The Board approved an amendment to the recordation software agreement on October 2, 2018. This allowed for the migration to Acclaim from OnCore (*the software in place during our original audit*). Acclaim provides an entirely new platform with added features, system enhancements, better reporting, and better back-end management.

**Purpose of Audit** | We conducted this engagement in accordance with our annual audit plan to follow-up on the original recordation audit report issued April 24, 2019.

Our audit objective was limited to determining whether corrective action was implemented for the audit findings reported in the original audit.

**Summary and Key Findings** | The Recorder's Office fully resolved all 8 findings identified in the original audit. The implemented corrective actions include the following:

- Implementation of a periodic user review process;
- Stronger password controls within the recordation application;
- Establishment and testing of a disaster recovery and business contingency plan;
- Verifying and updating the fees charged for certain mining documents;
- Implementing a patch management process; and
- Starting the process to update the automatic document indexing function.

*See audit report for full details.*

**Recommendations** | There are no further recommendations as a result of this audit.

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**CLARK COUNTY** *Nevada*  
**Audit Department**

## Audit Team

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Angela Darragh, Director  
Cynthia Birney, Audit Manager  
Felix Luna, Principal Auditor  
Christopher Hui, Information Systems Auditor

## Audit Committee

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Commissioner Michael Naft  
Commissioner William McCurdy II  
Commissioner Ross Miller

## About the Audit Department

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## Background

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The Clark County Recorder's Office serves to record and preserve certain public documents. Examples of typical recorded documents include land records, financing documents, unpatented mining claim records, military discharge papers, homestead declarations, mechanics' liens, and federal tax liens.

Recorded documents are made available for viewing and available for purchase.

In 2008, the County entered into an agreement for recordation software services. The Office's document recordation application is all encompassing.

In March 2018 we performed an audit of the recordation application.

The original audit identified 8 findings related to password standards, access to the application, disaster recovery plans, mining document recording fees, audit logs, patch management, user permissions, and the automatic record indexing function.

The Board approved an amendment to the recordation software agreement on October 2, 2018. This allowed for the migration to Acclaim from OnCore (*the software in place during our original audit*).

Acclaim provides an entirely new platform with added features, system enhancements, better reporting, and better back-end management.

The Office records a large volume of documents. As of October 2021, the Office recorded a total of 709,956 records during the calendar year and is projected to have a total of 851,947 recordings by year end 2021.

Maintaining the recordation software's security and efficiency is critical for the Office's operations.

## Scope and Objectives

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The objective of this audit was to determine whether corrective actions were implemented to address findings in the Recorder's Office Document Recordation Application Audit dated April 24, 2019.

The audit covered the period from September 1, 2020 through August 31, 2021. The last day of field work was December 29, 2021.

## Methodology

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In order to accomplish our objectives, we performed the following procedures:

- Reviewed the password configuration settings for the new recordation application to determine whether passwords expiration rules, complexity and minimum length all comply with County IT Directive Number 1;
- Obtained evidence confirming that passwords are now encrypted;
- Measured the length of time between password changes for all users (61) as of March 2021 to determine that passwords were indeed changed no later than 90 days for regular users and 45 days for administrators;
- Tested all active users as of August 2021 (59 total users) to determine that access to the application was warranted based on active employment status;
- Obtained evidence that the Office has been granted approval from the Information Technology Department to use two generic accounts;
- Verified that written policies and procedures have been established addressing periodic user access reviews;
- Reviewed the user account listing in March 2021 and August 2021 to support the Office's assertion that vendor accounts are removed once access to the application is no longer needed;
- Obtained evidence that a formal disaster recovery plan and business contingency plan has been developed, tested and employees have been cross trained on the procedures;
- Obtained evidence that the Office obtained a legal opinion on the allowable fee for certain land mine documents and that the fee schedule has been updated accordingly;
- Obtained evidence that the Office periodically reviews audit logs;
- Obtained evidence that the Office has established a comprehensive process for managing the recordation application's patches/fixes;
- Reviewed all users (2) who had administrator access within the recordation application to determine whether that level of access was warranted based on job duties;
- Reviewed the access granted for what we believe to be high-risk application permissions (total of 73) to determine that access was reserved for appropriate staff. Also, that those high-risk permissions were associated to correct functions; and
- Obtained evidence that the Office has begun exploring an upgrade to enhance the application's automatic document indexing function.

While some samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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. Our department is independent per the GAGAS requirements for internal auditors.

## Conclusions

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The Recorder's Office fully resolved all 8 findings identified in the original audit. The implemented corrective actions include the following:

- Implementation of a periodic user review process;
- Stronger password controls within the recordation application;
- Establishment and testing of a disaster recovery and business contingency plan;
- Verifying and updating the fees charged for certain mining documents;
- Implementing a patch management process; and
- Starting the process to update the automatic document indexing function.

We found that the recordation application cannot segregate password frequency for one class of users. Because of this all users are prompted to change passwords every 90 days.

This creates an opportunity for oversight with administrators, as they must remember to change their passwords within 45 days to comply with Technology Directive 1 (TD1). During testing we found one administrator account that had a password change outside the 45-day requirement. To better adhere to TD1, the system administrator set a recurring 45-day reminder to change the application password. The Office then created a custom database script that would automatically prompt administrator accounts to change passwords every 45 days. We feel this is a reasonable solution.