

Audit Committee

CLARK COUNTY, NEVADA

Michael Naft
Chair
William McCurdy II
Ross Miller

CALL TO ORDER

The public meeting of the Clark County Audit Committee was called to order by Commissioner Miller on Wednesday, July 27, 2022, at 9:30am in the Pueblo Room, Clark County Government Center, 500 South Grand Central Parkway, 1st floor, Las Vegas, Nevada. This public meeting was properly noticed and posted.

COMMISSIONERS PRESENT:

William McCurdy II
Ross Miller

ALSO PRESENT:

Angela Darragh, Audit Director
Yolanda King, County Manager
Randy Tarr, Deputy County Manager
Kevin Schiller, Deputy County Manager
Les Lee Shell, Deputy County Manager
Anna Danchik, Comptroller
Lisa Logsdon, County Counsel
Jeff Share, Director, Budget & Finance
Joseph Gloria, Registrar of Voters
Jordan Ross, Laughlin Constable
Cynthia Birney, Manager, Audit/HIPAA
Felix Luna, Internal Auditor
Chris Hui, Internal Auditor
Tracy Banks, Internal Auditor

1. **Approval of Minutes**

It was moved by Commissioner Miller and carried unanimously that the minutes of April 27, 2022, meeting be approved.

2. **Approval of Agenda**

It was moved by Commissioner Miller and carried unanimously that the July 27, 2022, agenda be approved.

3. **Receive and discuss 2nd quarter CY 2022 report – Laughlin Constable Follow Up**

The purpose of the Audit was to determine whether corrective action was implemented to resolve the findings in the original audit dated July 29, 2020.

- Internal accounting procedures could be improved.
- Labor and compensation agreements were not finalized.
- Complex civil case documentation needed to be retained.
- Deputy appointments were not filed.
- Access to the case management system application needed to be reviewed.

The Laughlin Constable implemented the following corrective actions to resolve the audit findings:

- The office is now using QuickBooks (an accounting application) to record daily deposits and perform bank reconciliations. All sampled bank reconciliations were properly performed.
- An independent cash journal was created that captures details.
- Staff was cross trained on key financial tasks and adequate segregation of duties is maintained.
- A comprehensive labor agreement was finalized and will soon be executed.
- Complex civil case inventory documentation was streamlined into one form. All sampled complex civil cases had inventory documentation available and asset seizures were performed by at least two deputies.
- All deputy appointments were filed with the County Recorder.
- CourtView user access is being reviewed and current access is appropriate.

The report was approved by the Audit Committee.

4. **Receive and discuss 2nd quarter CY 2022 report – Election Mail-In Ballots**

In 2021, Nevada Legislators passed Assembly Bill 321 (AB 321). The bill requires all county and city clerks to mail each active registered voter a mail ballot before primary or general election. The objectives of this audit were to:

- Mail-in ballot processes ensure election integrity from beginning to end.
- The Election Department implemented all Assembly321 requirements.
- The Election Department established best practices for mail ballot safeguarding and accountability during the ballot lifecycle.

This will be the first full election cycle handled this way. Because of this, the audit will be performed in two parts. The first part consisted of ensuring established processes align with AB 321 and general best practices. The second part will be performed after the completion of the general election and will allow for more complete detailed testing.

The Department took swift action to implement all Assembly Bill 321 provisions. This was done despite having to perform various election related tasks, such as administering the 2021 Boulder City municipal election, implementing new voter look-up equipment, recruiting and training poll workers, preparing for Countywide in-person voting, administering candidate filings, and performing equipment maintenance.

The report lists all the areas reviewed. Overall, the Election Department has developed mail ballot processes that are in compliance with Assembly Bill 321 provisions. Further, the

Department has developed mail ballot safeguarding and accountability processes that are best practice.

Other topics briefly discussed included adequacy of resources, recruitment, managing staff and observers and implementing processes.

An audit team will be present at the next general election to observe and assess potential areas for improvement.

The report was approved by the Audit Committee.

There were no comments from the general public.

There being no further business, the meeting was adjourned at 9:37 am.