Clark County Audit Committee

Clark County, Nevada

Michael Naft, Chair
April Becker, Vice Chair
William McCurdy II

The committee members of Clark County Audit Committee, met in joint regular session at the regular place of meeting in Clark County, Nevada, on Wednesday, January 28, 2026:

CLARK COUNTY GOVERNMENT CENTER
PUEBLO ROOM
500 S GRAND CENTRAL PKWY
LAS VEGAS, NEVADA 89106

This document is an uncertified copy of the approved meeting minutes prepared by Executive Assistant, Ariana Garay, for the above referenced meeting.

TABLE OF CONTENTS

SEC. 1. CALL TO ORDER 3
CALL TO ORDER....3
SEC. 2. PUBLIC COMMENT 4
SEC. 3. AGENDA APPROVAL 4
SEC. 4. MINUTES APPROVAL FROM AUDIT COMMITTEE MEETING ON JANUARY 28, 2026....4
SEC. 5. RECEIVE AN UPDATE FROM STAFF REGARDING THE PUBLIC ADMINSTRATOR'S TRUST ACCOUNT 4
SEC. 6. RECEIVE A PRESENTATION FROM STAFF REGARDING THE 2026 AUDIT PLAN 5
SEC. 7. RECEIVE A PRESENTATIONA FROM STAFF REGARDING THE ELECTIONS MAIL-IN BALLOT FOLOW UP AUDIT 5
SEC. 8. RECEIVE A PRESENTATIONA FROM STAFF REGARDING THE ACES FOLLLOW UP AUDIT 6
SEC. 9. PUBLIC COMMENTS 7
SEC. 10. ADJOURNMENT....7

SEC. 1. CALL TO ORDER

CALL TO ORDER

The meeting was called to order at 9:30 a.m. by Chair Commissioner Michael Naft with the following members present:

Commissioners Present:
Michael Naft, Chair
April Becker, Vice Chair
William McCurdy II

Absent:

Also Present:
Abigail Frierson, Deputy County Manger
Daniel Stewart, Deputy County Manager
Lisa Kremer, Deputy County Manager
Les Lee Shell, County Manager
Jeffrey Rogan, Deputy District Attorney
Lisa Logsdon, Deputy District Attorney
Brandon Thompson, Deputy District Attorney (remote)
Anna Danchik, Comptroller
Jennifer Green, Director of Budget and Financial Planning
Pamela Kowalski, Deputy Director Finance
Adriane Garcia, Purchasing Manager
Eric Greene, Finance Manager
Darren Relyea, Senior Financial Analyst
Sekea Davis, Senior Financial Analyst
David McCloud, Financial Analyst
Erica Love, Financial Analyst
Jennifer Cooper, Chief Communications & Strategy Officer
Jamie Sorenson, Director of Social Services (remote)
Alisha Barret, Deputy Director (remote)
Lorena Portillo, Registrar of Voters (remote)
Noemi Esparza, Assistant Registrar of Voters (remote)
Wilfred Amaya, Assistant Manager (remote)
Angela Darragh, Audit Director
Cynthia Birney, Manager, HIPAA & Audit
Felix Luna, Principal Auditor
Mary Yanez, Auditor
Daniel Partida, Auditor
Scott Routsong, Auditor
Chris Hui, Information System Auditor
Joshua Cheney, Information System Auditor
Tracy Banks, Auditor (remote)
Ariana Garay, Executive Assistant

SEC. 2. PUBLIC COMMENT

There were no comments from the general public.

SEC. 3. AGENDA APPROVAL

MOTION

MICHAEL NAFT

Move to approval, all in favor say aye.

VOTE

VOTING AYE:	Michael Naft, April Becker, William McCurdy II
VOTING NAY:	None
ABSENT:	None
ABSTAIN:	None

MICHAEL NAFT

Motion carries.

SEC. 4. MINUTES APPROVAL FROM AUDIT COMMITTEE MEETING ON OCTOBER 28, 2025.

MOTION:

MICHAEL NAFT

Move for approval, all in favor say aye.

VOTE

VOTING AYE:	Michael Naft, April Becker, William McCurdy II
VOTING NAY:	None
ABSENT:	None
ABSTAIN:	None

MICHAEL NAFT

The motion carries.

SEC. 5. RECEIVE AN UPDATE FROM STAFF REGARDING THE PUBLIC ADMINSTRATOR'S TRUST ACCOUNT

ANGELA DARRAGH

On January 13 my office went to the Public Administrator's office and they verified that the interest we have been discussing for the past few meetings was posted and is up to date. They have a process in place to continue updating that interest allocation going forward. We also found that the department is working on getting the errors paid, there is a bit of a process involved in that, but they are working on it.

MICHAEL NAFT

Great, thank you.

SEC. 6. RECEIVE A PRESENTATION FROM STAFF REGARDING THE 2026 AUDIT PLAN

ANGELA DARRAGH

We developed our audit plan for 2026 in the report you can see the audits we completed this past year that were presented to all of you throughout the year and the audits we have planned for the coming year. For the new audits we have planned;

- Fire EMS Inventory
- Juvenile Justice Payment Center

Two IT Audits related to Center for Internet Security Control 2 and 11

- Inventory and control of software assets
- Data recovery

We are also including

- Purchasing Card
- Payment Works

And Two Vendor Audits

- First Med
- Brightview

We also have our required audits that we do every year the annual External Audit Assistance and the annual Imprest and Petty Cash Account review. We have follow ups for all the audits that we complete throughout the year. We also continue to do the HIPPA Compliance and Investigations audit.

MICHAEL NAFT

Any questions about the audit plan?

No questions were asked.

SEC. 7. RECEIVE A PRESENTATIONA FROM STAFF REGARDING THE ELECTIONS MAIL-IN BALLOT FOLOW UP AUDIT

ANGELA DARRAGH

In July 2023, we audited the Voting by Mail process and identified the following three findings. The election system allowed a supervisor to adjudicate ballots without additional system authorization. The sum of signatures verified, or the total population of signatures were not logged. Adjudication team assignments were not documented. We conducted this audit to determine whether the Election Department implemented corrective actions to resolve the original audit findings. We found 2 of the 3 original audit findings were fully resolved while the remaining 1 was partially resolved. Implemented corrective actions include:

- Creation of an Adjudication Admin Log to record an additional supervisory employee;
- Creation of an Adjudication Board Log to record team assignment and assigned computer terminal;
- A process for senior management to review and compare the Adjudication Log to the Dominion Voting System activity report to ensure any ballot modifications were performed in a bipartisan team setting; Creation of an Adjudication Admin Log to record an additional supervisory employee anytime changes are made to a ballot by a supervisor;
- Updates to the Automatic Signature Recognition (ASR) report; and
- An Adjudication Board Room Log to record team and computer terminal assignments.

I am going to skip over to the item that was partially resolved. Adjudication team assignments not documented. During the original audit, adjudication bipartisan teams worked under a single computer

terminal username. Although adjudications were performed in a secured room, this reduced accountability for each Adjudication Team member since changes made were not tied to a unique username. Also, the Department did not document adjudication team assignments for each terminal.

We found that this was partially resolved. The Department implemented an Adjudication Board Log that requires each team member to sign in/out at their assigned station for each session. The log requires the member names and assigned station to improve accountability.

During our testing in the follow up we obtained the 2024 General Election Adjudication Board Log and the related system report. We reviewed the reports and identified 24 adjudication sessions. We found the Department recorded the team/terminal assignments on the Adjudication Board Log for only 18 sessions. The remaining 6 sessions were missing one or two team member names on the log. Based on our testing, the Election Department implemented additional procedures that require a supervisor to review and sign off on the logs to verify they are complete and correct. We believe this will resolve the finding and we have no further recommendations.

Michael Naft
Does anyone have any questions for the Elections follow up audit

No questions were asked.

SEC. 8. RECEIVE A PRESENTATIONA FROM STAFF REGARDING THE ACES FOLLLOW UP AUDIT

ANGELA DARRAGH
In July 2024, we audited Social Services' Automated Case Management System (ACES) application. We identified six findings:

- ACES audit logs should be routinely reviewed.
- ACES risk assessment is not being performed.
- Informal user review process did not identify accounts needing to be disabled.
- ACES disaster recovery procedures do not include testing or training.
- Approval forms were completed after permissions were provided.
- ACES administrators do not change passwords every 45 days as required by county technology directive.

The objective of this audit was to determine whether Social Services implemented corrective actions to resolve the original audit findings. During our work we found that 5 out of the 6 findings from the original audit have been fully resolved, with the remaining finding being a work in progress.

To adjust the findings Social Services did the following:

- Performed an annual risk assessment.
- Implemented a log review process.
- Updated policies and procedures to include account review.
- Granted access permissions only when going through standard procedures and obtained IT approval for generic accounts.
- Changed administrator password requirements to reflect Clark County Technology Directive No.1.

There was one issue that was partially resolved and I am going to skip forward to that. ACES disaster recovery procedures do not include testing or training. In the original audit, Social Services had an

informal business contingency plan, however there was no formal testing or training of the plan, nor was there formal testing of the backups. This continues to be a work in progress Social Services is in the process of creating a Business Contingency Plan.

The Information Technology Department currently does not have a formal disaster recovery plan and is in the process of developing one for enterprise-wide applications. As part of this effort, they will conduct a risk analysis and review and update the backup and recovery protocols for the ACES application. This will include implementing periodic backup testing in alignment with CIS Control 11.5, with documented results.

Based on the current status we don't have any further recommendations.

MICHAEL NAFT
Any questions regarding the ACES follow up?

No questions were asked.

Anything else Mrs. Darrah?

ANGELA DARRAGH
No.

SEC. 9. PUBLIC COMMENTS

No public comment was made by the general public.

END PUBLIC COMMENTS

SEC. 10. ADJOURNMENT

This meeting was adjourned by Commissioner Naft at 9:40 a.m.

RESPECTFULLY SUBMITTED BY: _____
ANGELA DARRAGH, DIRECTOR OF THE AUDIT DEPARTMENT