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# Improving Public Administration Processes to Protect and Safeguard Decedents' Property

October 2026

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# Audit Executive Summary

October 2026

## Background

Nevada Revised Statutes (NRS) Chapter 253 establishes the authority, duties and responsibilities of the Clark County Public Administrator. The Clark County Public Administrator is elected to serve a four-year term. The next term of office begins January 4, 2027. The current Public Administrator is not running for re-election.

The Public Administrator manages the estates of individuals who pass away without a qualified person willing or able to administer their estates.

In general, the Public Administrator secures and safeguards decedent property, locates next of kin, identifies estate assets, prepares probate court reports, coordinates the sale or disposition of property, obtains federal estate tax clearance, and distributes estate assets to creditors, heirs, and beneficiaries as applicable. The costs of services provided by the Office may be charged to the decedent's estate.

In FY2027, The Public Administrator's Office was allocated a $2.5M budget for a staff of 29, that includes 16 full-time employees and 13 part-time employees. As of July 28, 2026, the Office has 1,892 open cases.

## Why We Did This Audit

The purpose of this audit was to determine whether the Public Administrator's Office's policies, procedures, and processes were designed and operating effectively to protect and safeguard decedents' property.

## What We Found

We identified eight findings, including:

- Delayed casework caused prolonged retention of property.
- Fees collected but not sent to the County.
- Cremains on hand with no disposition plan.
- Lack of segregation of duties.

## Recommendations

This audit report includes 23 recommendations to improve the Office's operational processes. These include:

- Establish a benchmark for handling decedents' property and closing cases timely.
- Review collected service fees and remit unpaid amounts to the County.
- Perform regular inventory audits to detect any errors or shrinkage.
- Limit inventory storage access to authorized employees based on their specific job duties.
- Improve the welfare check processes to strengthen security and reduce the risk of improper activity at decedents' residences.
- Develop written policies and procedures to cover the complete property life cycle.
- Ensure all investigators file their oaths of office before starting official duties.

See the full audit report for additional details.

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# Background

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The Public Administrator oversees the administration of estates of deceased persons who have no qualified person willing or able to administer the estate. Prior to court appointment, the Public Administrator may act on behalf of the estate of a deceased person to identify and secure all tangible and intangible assets of the estate.

After appointment, the Public Administrator has the authority to act and perform duties to finalize an estate, including but not limited to:

- investigating the financial status of a decedent to identify assets and liabilities;
- managing decedents' property; coordinating the sale of property;
- collecting estate assets; arranging payments to creditors;
- coordinating the donation or destruction of property;
- preparing required Court reports and appearances; and
- distributing estate assets to heirs or beneficiaries, as appropriate.

The Public Administrator's Office is entitled to compensation from an estate or its beneficiaries for the duties of administering the estate[1]. Statutory fees charged by the Office are subject to approval by Probate Court. Other fees are set by the Board of County Commissioners.

## Decedent Property Life Cycle

A primary function of the Office is securing and safeguarding decedent property. This work begins when a case is referred and reviewed to determine whether Public Administrator action is warranted. Property in the Office's custody follows this general lifecycle:

### Initial Intake

Securing property starts with an initial investigator visit to the decedent's residence. A team of at least two investigators identifies and secures high-value items such as cash, jewelry, stock certificates, bonds, firearms, financial cards, and documents indicating assets. An additional priority is locating a will or other estate-planning documents. They also search for information about next of kin, vital records, financial records, address books, family correspondence and personal memorabilia. Investigators conduct follow-up visits if additional information is needed.

After collecting property, investigators seal the residence to deter unauthorized access. Collected items are transported to the Public Administrator's investigator office for processing and storage in either the warehouse[2] or vault room. The Office also uses a vehicle impound lot for storing decedent vehicles.

[1] NRS 150.010 and 150.020 also discuss reimbursement of expenditures as well as compensation related to the administration and settlement of an estate.

[2] The warehouse is shared with the Clark County Public Guardian's Office.

### Accountability While Property is in Custody

Investigators, warehouse staff, vault staff, and estate coordinators work together to maintain accountability. As property changes custody, staff complete departmental forms documenting the transfer. The Office maintains both paper case files and electronic records through its case management system, Panosoft.

Decedent property may be removed from the Office's custody, when supported, for the following reasons:

- **Bank Deposit:** Cash and coins collected during field investigations or received as payments on behalf of a decedent, subject to the estate coordinator's approval, are deposited into the Public Administrator bank account and allocated to corresponding estate within the case management system.
- **Auction Release:** With the estate coordinator's approval, sellable inventory is transferred to an auctioneer for public sale.
- **Disposal/Donation:** Upon authorization by the estate coordinator, inventory deemed to have insufficient value pursuant to NRS 253.0407 may be disposed based on its valuation. Items valued under $100 may be destroyed. Property valued under $250 may be donated to a non-profit organization or liquidated at a public auction. If the items are sold at auction, the resulting proceeds are transferred to the County General Fund.
- **Release or Distribution to Authorized Party:** Upon authorization by the estate coordinator, property may be released/distributed based on appointment type as follows:
  - *Office Release:* Property may be released to next of kin or an estate executor when the Office does not have administrative authority.
  - *Distribution*: In cases where the Office filed an affidavit or is the court appointed representative of the estate, the Office distributes estate assets to beneficiaries after the estate is liquidated and all financial obligations are satisfied.

The Public Administrator's Office was provided with a budget of $2.5M for fiscal year 2027 and has a staff of 29[3] , including 16 full-time employees and 13 part-time employees. As of July 28, 2026, the Office has 1,892 open cases.

## Objectives

The objective of this audit was to determine whether the Public Administrator's Office's policies, procedures, and processes were designed and operating effectively to ensure decedents' property is protected and safeguarded. This work was performed as part of our annual audit plan.

## Conclusions

[3] As of July 29, 2026.

While many processes exist to safeguard decedent property, we identified several opportunities for improvement.

We found that the Public Administrator's Office lacks formal benchmarks for timely property handling and case closures, as well as comprehensive policies covering the full property life cycle. The Office has $623,000 in fee revenue that needs to be sent to the County.

The Office also has stale cremains in custody with limited disposition options. Additionally, the Office needs to refine residence welfare checks and enhance vault inventory audits.

Finally, we noted that investigators began official duties before filing their office oaths, and unauthorized personnel maintained access to storage areas.

Findings are rated based on a risk assessment that takes into consideration the circumstances of the current condition including compensating controls and the potential impact on reputation and customer confidence, safety and health, finances, productivity, and the possibility of fines or legal penalties. It also considers the impact on confidentiality, integrity, and availability of data.

See Appendix A for additional details on work performed.

## 8 Total Audit Findings

**6** High Risk




High risk findings indicate an immediate and significant threat to one or more of the impact areas.

**1** Medium Risk




Medium risk findings indicate the conditions present a less significant threat to one or more of the impact areas. They also include issues that would be considered high if one control is not working as designed.

**1** Low Risk




Low risk findings are typically departures from best business practices or areas where effectiveness, efficiency, or internal controls can be enhanced. They also include issues that would be considered high or medium risk if alternate controls were not in place.

# Findings

## Finding #1: Cases Are Not Worked on and Closed in a Timely Manner Resulting in Property Held for Prolonged Periods




The Public Administrator's Office has 1,881 open cases as of July 28, 2026. When counting the number of days between the case opening and the end of Fiscal Year 2026, the cases have been open for an average of 1,118 days, which is just over three years.

Overall, more than half of all open cases (59%, or 1,106 cases) are over two years old. Of these, 315 have been open for more than five years, and 34 have been open for more than ten years, as shown in Table 1.

TABLE 1. Most Cases Have Been Open for More Than Two Years

| Open Case Age in Year Brackets | Count | % |
|---|---|---|
| *Exclude Cases Opened After 06/30/2026* | *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** | |

### Some Open Cases are Dormant

We selected a random sample of 30 cases from the 315 cases that have been open for more than five years and found that 19 were dormant, showing no activity during the six months prior to June 30, 2026. As of that date, the average period of inactivity for these 19 dormant cases was 998 days, or 2 years and 7 months.

### Some Closed Cases Were Open for At Least Two Years Prior to Closing

During the period from January 1, 2024, through June 30, 2026, the Office closed 1,808 cases. On average, it took 552 days to close these cases. We found that 27% had been open for more than two years prior to closing. Within this group, eight cases had been open between 10–15 years, and two had been open between 15–20 years, as shown in Table 2.

TABLE 2. Twenty-Seven Percent of Cases Were Open for More Than Two Years Prior to Closing

| Case Age Prior to Closing | Count | % |
|---|---|---|
| 0–2 years | 1,323 | **73%** |
| 2–3 years | 286 | **27%** |
| 3–4 years | 94 | |
| 4–5 years | 50 | |
| 5–7 years | 27 | |
| 7–10 years | 18 | |
| 10–15 years | 8 | |
| 15–20 years | 2 | |
| **Total** | **1,808** | |

***Source**: Aging of cases closed between January 1, 2024, and June 30, 2026.*

## Case Processing Timeliness Benchmark

The Office has not established internal policies or benchmarks for timely case closure and instead relies on court-imposed deadlines only when formally appointed. Under NRS 143.035, the Court may impose a six-month deadline if the estate has no tax filings or 18 months when there is a tax filing, subject to extensions for justifiable delays. There are no statutory deadlines for non-court-appointed cases. In the absence of statutory deadlines, we believe that applying the 24-month closure expectation is reasonable and aligns with the spirit of Nevada probate statutes.

## Impact of Extended Case Processing and Closure on Decedent Property

When cases remain open for extended periods, the Office stores the associated property for longer periods of time, contributing to overcrowded storage areas, increasing the risk of depreciation and requiring additional staff time to manage the inventory. Older cases are harder to close because new and existing staff must relearn the case details and re-engage attorneys, heirs, creditors, and financial institutions. Finally, prolonged case processing stalls distributions to heirs and payments to creditors.

### *Slow Case Processing Causes Vehicles to be in Custody for Several Years*

The Office held 147 vehicles in its custody as of May 12, 2026. Of these, 122 vehicles (83%) have been in custody for more than one year, and 81 of the 147 vehicles (55%) have been in custody for more than three years. Custody duration is measured by counting the days from when each vehicle was brought into custody through June 1, 2026.

Among the 122 vehicles held longer than one year, 72 vehicles (59%) show no documented vehicle-related activity in the case-management system within the preceding 12 months. The system contains no logs regarding potential disposition options - such as a sale, legal abandonment, or release to an heir. This indicates that additional time will lapse before the vehicle is able to be disposed of.

Holding vehicles for prolonged periods leads to reduced market value. Additionally, the Office's impound lot has no shade, and all vehicles are fully exposed to the elements. This exposure accelerates deterioration and decreases market value, ultimately reducing the amounts available to heirs and creditors. Further, retaining vehicles for extended periods reduces available capacity in the impound lot

shared with the Public Guardian's Office. Lastly, holding vehicles for a prolonged period increases the administrative burden required to monitor, document, and oversee them.

Currently, the Office's two impound lots are near capacity which creates limited space to bring in additional vehicles and leads to some vehicles being stored fenced lot as shown in Figure 1.

**FIGURE 1. The Office's Two Impound Lots are Near Capacity**



***Source**: Clark County GIS Open Web - aerial view of the Office's two impound lots as of July 1, 2026.*

### *Slow Case Processing Causes Decedent's Personal Property to be in Custody for Several Years*

The Office's case management system includes 4,565 records of personal property in the Public Administrator's custody as of June 30, 2026. In analyzing the age of property, we found that property is being retained for extended periods.

As of June 30, 2026, the average age of property in custody is 1,315 days (*3 years and 7 months*). Potentially high-value items were held for the same amount of time. Firearms averaged 1,024 days and jewelry averaged 1,054 days, both equivalent to 2 years and 8 months in custody.

Overall, 57% (2,598) of property currently in custody was brought in before 2024 as shown in Table 3 below. This illustrates a backlog in disposing/transferring or liquidating property.

TABLE 3. Property Intake by 5-Year Period

| Period Property Brought into Inventory | Count | % of Total | % of Total [Grouped] |
|---|---|---|---|
| 2024 - 2026 | 1,967 | 43.09% | 43.09% |
| 2020 - 2023 | 1,858 | 40.70% | **56.91%** |
| 2015 - 2019 | 689 | 15.09% | |

| | | | |
|---|---|---|---|
| 2010 - 2014 | 40 | 0.88% | |
| 2005 - 2009 | 11 | 0.24% | |
| **Total** | **4,565** | | |

***Source**: Aging of personal property by date taken into custody using data from the case management system.*

Extended retention of personal property contributes to overcrowded storage areas. Lack of space makes it challenging to bring in additional property. It also leads to higher administrative burden as more property needs to be tracked, inventoried and managed. Also, the longer property remains in custody, the greater the risk of loss, theft, deterioration, or misplacement.

### *Slow Case Processing Causes Untimely Estate Check Deposits*

As of March 5, 2026, the Public Administrator's Office had 289 physical checks in custody. Of the 289 checks, 229 had been on hand for more than 180 days, which is the general limit for a banking institution to negotiate the check.[4]

The Office received 121 of these 229 checks (*that were on hand for more than 180 days*) while it had legal court appointment to administer the decedent's estate[5]. Despite having appointment, these checks were not deposited. Some of these checks were larger than $10,000, as shown on Table 4. These larger checks would have a material impact on the estate's cash balance.

TABLE 4. Large Checks Received When Office Had Court Appointment, But Were Not Deposited

| Payor | Amount | Check Date | Stale Date |
|---|---|---|---|
| Payor 1 | $42,018 | 03/27/2025 | 09/23/2025 |
| Payor 2 | $22,270 | 08/11/2025 | 11/09/2025 |
| Payor 3 | $10,234 | 06/08/2023 | 09/23/2025 |
| Payor 4 | $10,000 | 06/08/2023 | 12/06/2023 |

***Source**: Auditor review of physical checks in custody as of March 5, 2026.*

Additionally, 95 checks (*out of the 229 that were on hand for more than 180 days*) are for cases where the Office lacked a court appointment at the time of receipt. As of March 5, 2026, these physical checks remained in custody with no action taken, such as returning pre-death checks to issuers, holding them for future appointment, forwarding them to the designated administrator, or disposing of them. Notably, the value of these funds could have influenced the specific type of court appointment the Office pursued as one check was for $33,190.

Thirteen of the 229 checks that were on hand for more than 180 days, did not have a corresponding case but the physical check was still in custody as of March 5, 2026.

[4] Pursuant to NRS 104.4404, banking institutions are under no obligation to cash or credit a check presented more than six months (180 days) post-issuance. United States Treasury checks have a 365-day expiration, and some check issuers explicitly state a shorter negotiating window (e.g. 90 or 120 days).

[5] While the Nevada Revised Statutes do not specify a strict deadline by which a Public Administrator must deposit estate checks, we believe that the Office has a general fiduciary duty to deposit a check payable to a decedent or decedent's estate when they are court appointed administrator before the check expires and becomes stale.

Overall, the checks that had been on hand for more than 180 days as of March 5, 2026, were held for an average of 825 days, based on the check date and March 5, 2026, and had an average value of $1,101.

Delaying check processing caused the checks to go stale, as most banks do not have to accept them after 180 days. These uncashed funds may later go to the State as unclaimed property. This slows down estate administration and reduces liquid cash value for the estate. Consequently, staff may require additional time to resolve the issue and to request the payor for a reissued check, which will further delay the case review. On May 27, 2026, staff collected stale-dated physical checks from the accounts receivable team during the engagement.

### Slow Case Processing Causes Delay in Communications with Banks

We reviewed 15 out of 46 cases where the Office requested to have a bank account closed between January 1, 2024, and March 31, 2026. We reviewed these cases to determine the timeliness in which the Office communicated with the decedent's financial institution to verify the account.

Of those 15 sampled cases, 8 had communication within 180 days of opening the case; the 7 remaining had communication after 180 days - ranging from 224 to 765 days, or 2 years after the case was opened.

Under NRS 253.0405, the office secures intangible assets - including bank, trust, credit union, and investment accounts - prior to formal court appointment. Although internal processes differ among institutions, receiving notice from the Office should trigger their deceased customer protocol. This freezes or holds the account to protect its assets and prevent any post-death financial activity.

Since Federal Deposit Insurance Corporation deposit account insurance coverage ends six months (180 days) after the account holder dies[6], we believe verifying account information within 180 days is a reasonable standard to prompt the institution's internal controls and secure the decedent's assets. Delayed notifications to financial institutions can lead to unauthorized withdrawals, recurring automatic deductions, fraud and increased risk of identity theft. These activities can reduce the value of an estate when decedents hold cash balances in bank, credit union, trust, or investment accounts.

## Contributing Factors for Slow Case Processing

We believe the following factors contribute to the long case processing times:

### Complex Cases with Limited Tenured Staff, Coupled with Staff Turnover

Some probate cases are more complex than others and resolving them requires experience and specialized knowledge. Complex cases often involve court appointments, sale of real property, coordination with legal counsel, extensive heir searches, preparation of court-required accounting reports, review of creditor claims, and obtaining IRS tax clearance. They may also include closing financial accounts, resolving out of state vehicle title issues, and transferring estate assets to the rightful beneficiaries.

Staff turnover has left the Office with less experience handling complex casework. This has shifted the burden of complex cases onto senior management, who must balance this workload with training new team members. Only three employees from July 1, 2020, roster remain who can manage cases from

[6] https://www.ecfr.gov/current/title-12/chapter-III/subchapter-B/part-330

start to finish: the Public Administrator, one Senior Estate Coordinator, and a promoted Estate Coordinator. In addition, the Office's Assistant Public Administrator recently retired[7].

Most of the Office's experience has traditionally been concentrated in senior roles. With frequent turnover in estate coordinator positions, senior management must continually support new staff while maintaining oversight of complex cases, creating operational pressure. This is illustrated in Table 5:

TABLE 5. Employee Tenure (Years of Service) by Annual Snapshot, 2020–2026

| Position | Employee | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|---|---|---|---|
| Public Administrator | A | 1 | 2 | 3 | - | - | - | - |
| Public Administrator | B | - | - | - | 15 | 16 | 17 | 18 |
| Assistant Public Administrator | B | 12 | 13 | 14 | - | - | - | - |
| Assistant Public Administrator | C | - | - | - | - | - | 29 | 30 |
| Senior Estate Coordinator | C | 24 | 25 | 26 | 27 | 28 | - | - |
| Senior Estate Coordinator | E | - | - | - | - | - | - | 8 |
| Estate Coordinator | D | 5 | 6 | 7 | - | - | - | - |
| Estate Coordinator | E | 2 | 3 | 4 | 5 | 6 | 7 | - |
| Estate Coordinator | F | - | <1 | 1 | - | - | - | - |
| Estate Coordinator | G | - | - | <1 | - | - | - | - |
| Estate Coordinator | H | - | - | - | <1 | - | - | - |
| Estate Coordinator | I | - | - | - | <1 | 1 | 2 | 3 |
| Estate Coordinator | J | - | - | - | <1 | - | - | - |
| Estate Coordinator | K | - | - | - | - | 8 | 9 | 10 |
| Estate Coordinator | L | - | - | - | - | - | 3 | 4 |
| Estate Coordinator | M | - | - | - | - | - | - | <1 |
| Estate Coordinator | N | - | - | - | - | - | - | <1 |
| Estate Coordinator | O | - | - | - | - | - | - | <1 |
| Total Number of Non-Senior Staff | | 2 | 3 | 4 | 4 | 3 | 4 | 6 |

NUMBER OF YEARS WORKING IN THE OFFICE
10+ YEARS
6-10 YEARS
0-5 YEARS

***Source:*** *Department team roster, reviewed for each year from 2020–2026 (as of July 1 annually)*
***NOTE 1:*** *The current Public Administrator took office in January 2023 and was previously an Assistant Public Administrator.*
***NOTE 2:*** *For simplicity purposes, an Estate Coordinator I/II and Estate Case Manager I are categorized the same as these are non-senior staff that work cases.*
***NOTE 3:*** *Some estate coordinators have promoted from other roles within the Office.*

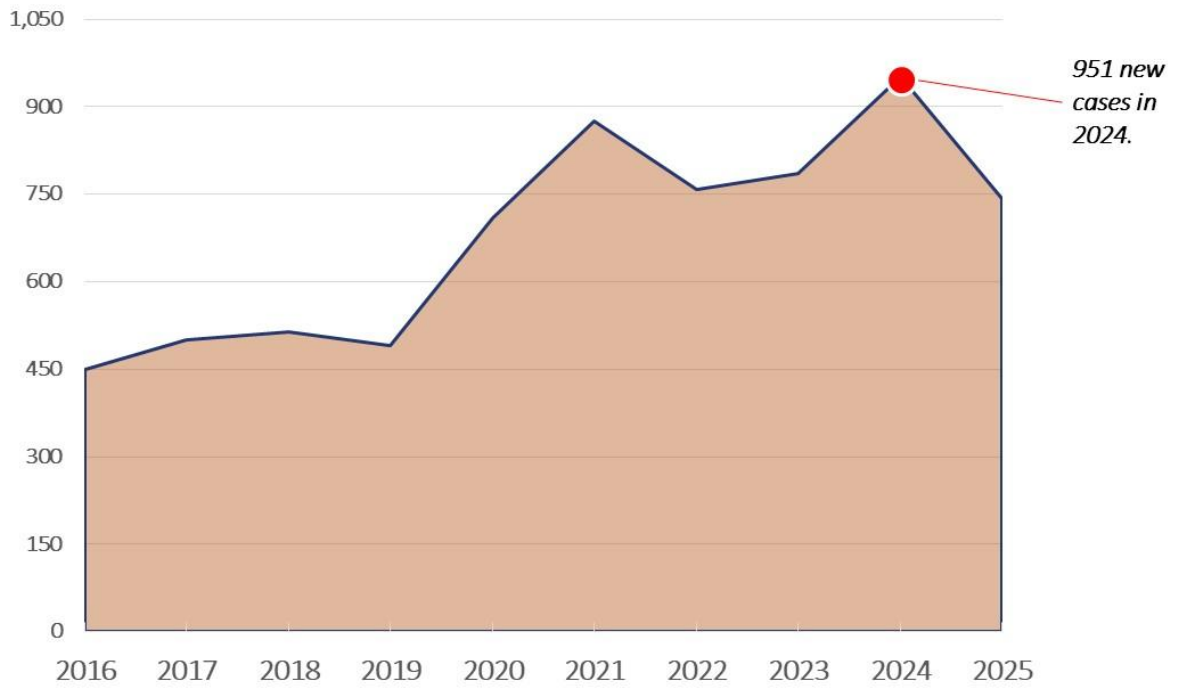
## Increase in Caseloads

The Office's case volume has grown significantly over the past decade. As shown in Figure 2, new cases held steady between 449 and 491 from 2016 to 2019, before surging to 709 cases in 2020 and then to 876 cases in 2021. New cases peaked in 2024 at 951 before decreasing to 743 in 2025.

The combination of sustained rise in caseload, staff turnover, and reduced staffing led to the development of a backlog.

[7] As of July 7, 2026.

FIGURE 2. New Case Volume Has Increased Over the Years




***Source:*** *New case volume between calendar year 2016 and 2025.*

## 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.

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.
   - This policy must set a clear timeline for processing checks and require staff to follow up on parked checks on time.

6. Establish written policies and procedures; including timeline, for notifying the banks of decedents' passing and/or verifying the bank account.

7. Notify the banks of decedents' death as soon as possible to freeze accounts, if applicable.

8. Oversee staff to ensure timelines are being followed.

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




The Public Administrator's Office charges fees for their services based on a Board-approved fee schedule, including fees for field investigator visits. The Office also collects auction proceeds from disposal and donation items on behalf of the County as a non-profit organization under NRS 253.040.

From March 2024 through July 7, 2026, the Office collected $623,000 in service fees. Since July 13, 2021, it has collected $389 in donate/dispose proceeds. However, the Office has not remitted this revenue since February 2024 and auction proceeds since July 2021, even though these revenues were previously sent to the County monthly.

Service fee revenue helps offset the cost of office operations. When the Office fails to remit this revenue, the County must absorb a larger share of operating expenses, reducing funds available for other County priorities.

The Public Administrator is the only individual who fully understands the remittance process. In early 2024, the Public Administrator identified a $59,000 fee ledger discrepancy that required extensive research and ultimately traced back to a 2002 transaction. Shortly after resolving the discrepancy, the Office stopped submitting monthly fee remittances.

### Recommendations

9. Review collected service fees and transfer any unpaid amounts to the County to bring the current account.

10. Implement a monthly review process to ensure all fees collected are returned to the Clark County General Fund timely.

11. Crosstrain staff on how to perform the fee remittance process from start to finish.

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




There are 105 human cremains and 6 pet cremains on hand as of June 4, 2026.

The human cremains are not the decedent's remains, but rather secondary cremains found inside their residence. These cremains are stored at the shared Public Administrator and Public Guardian warehouse in the container/urn in which they were found.

Of the 105 human cremains, 63% were brought into custody prior to 2024, with some held as early as 2014. Overall, the average holding time for all cremains is 1,293 days or 3.5 years. Table 6 shows a full breakdown of the cremains on hand by the year brought into inventory.

TABLE 6. Cremains On Hand by Year (2014 – 2026)

| Year Cremains Brought into Inventory | Count | % of Total | % of Total [Grouped] |
|---|---|---|---|
| 2026 | 10 | 9.52% | 10% |
| 2025 | 15 | 14.29% | 14% |
| 2024 | 14 | 13.33% | 13% |
| 2023 | 20 | 19.05% | 63% |
| 2022 | 15 | 14.29% | |
| 2021 | 8 | 7.62% | |
| 2020 | 8 | 7.62% | |
| 2019 | 6 | 5.71% | |
| 2018 | 3 | 2.86% | |
| 2017 | 0 | 0.00% | |
| 2016 | 4 | 3.81% | |
| 2015 | 0 | 0.00% | |
| 2014 | 2 | 1.90% | |
| **Total** | **105** | | |

***Source:*** *Cremains on hand as of June 4, 2026.*

NRS 451.695 authorizes crematories to dispose of unclaimed cremated remains after two years. While the public administrator's statute does not address cremains, the Public Guardian[8] Warehouse Manual requires their storage in the warehouse. Staff must obtain disposition instructions from the Public Guardian or warehouse supervisor, a process the Public Administrator Office initiates for decedent property through a work order. Additionally, Clark County's guiding values emphasize integrity and respect.

Collectively, we believe these authorities establish that the Office is expected to manage and dispose of cremains in a timely and dignified manner.

[8] The Public Administrator and Public Guardian's Office share space inside the warehouse.

The County's designated crypt space is full, leaving no disposition options for these cremains. Because they cannot be transferred out of custody, the associated cases must remain open.

The lack of disposition options for unclaimed cremains forces the Office to keep cases open indefinitely because cremains are treated as property at intake but require a separate disposal process. As the cremains accumulate, they consume limited warehouse space after the decedent's other property has been resolved. Extended storage also diminishes the dignity and respectful treatment owed to human remains, creating reputational risk for the County and potentially eroding public trust.

### Recommendations

12. Establish a new dignified process for interment of cremains.
    - Potential options include working with a crematory/funeral home to perform a dignified scattering.

13. Work with Budget and Financial Planning to establish funding source for this service

14. Transfer stale cremains out of the warehouse once a process has been established.

## Finding #4 Periodic Inventories Not Performed to Validate Records




The Public Administrator's Office collects decedent property and stores it in a secured vault room as needed. We found the Office does not perform routine, documented inventories/ audits of vault property. The Office could only produce evidence for two limited vault property audits for calendar years 2024 and 2025 (*a firearm audit in June 2025 and a rifle gun audit in September 2025*).

Overall, the Office does not have an enforced formal policy for performing inventories/audits 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.

### One Sampled Item Not Found

We identified 4,025 property records for items listed as being inside the vault as of June 1, 2026. Using professional judgment, we selected 30 items for physical verification[9]. One item - a laptop - could not be located. Records show that this laptop was taken into custody on January 1, 2020, and marked for donation/disposal in November 2021, but is still flagged as being in custody. It is unknown if the property is truly missing or if its custody status was never updated.

[9] Additional items were verified with no exception. See Appendix A for details on the audit methodology.

## Recommendations

15. Develop and implement a formal inventory audit so that clerical mistakes, misplaced or missing property are identified and appropriate action is taken. This should include the following:
    a. Set frequency of vault audits (e.g. monthly, quarterly, annually). Items like firearms should be inventoried on a more frequent basis, such as monthly.
    b. Utilize an independent witness or two-person counting team.
    c. Documentation required for each audit including:
        i. Signature and name of staff performing the audit
        ii. Number of items reviewed/verified
        iii. Reference to items on the inventory sheet
        iv. Research and resolved any discrepancies or missing property
    d. Record retention for inventory documentation. Vault property inventory records should be retained for a period of settlement + 6 years for cases where they obtain legal appointment or as long as inventory is on hand for cases where they do not have legal status in accordance with the County's record retention schedule.
    e. Requirement to perform a complete inventory of items of monetary value whenever there is a change in Public Administrator or vault technician.

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




During our review of the decedent's property life cycle, we noted a lack of segregation of duties. Specifically, a vault technician holds physical custody of decedent property, has property records access and has sole responsibility for inventory audits.

While the intake and release process requires dual verification of inventory, a control gap exists post-intake as the vault staff technician can record and modify inventory records without an independent witness or supervisory approval.

**WHAT IS SEGREGATION OF DUTIES**
Internal control best practices require that the responsibilities for authorizing transactions, recording transactions, and maintaining custody of assets must be divided among different individuals. This is referred to as segregation of duties.

When one person controls multiple conflicting steps, there is an increased risk that potential data entry mistakes, misplaced or damaged property, and theft could go undetected. An employee with physical inventory access, record-editing privileges, and sole auditing responsibility can easily steal items without detection.

### Inappropriate Access to Storage Areas

The Public Administrator restricts access to the investigator's office and the new case receiving room to investigators and vault staff. In addition, only vault staff and designated vault backups may enter the vault, cages, and chute[10]. The Public Guardian's Office also has limited access to the new case receiving room to support the Public Administrator.

### Non-Vault Staff Using Keys to Areas Where Property is Stored

The Public Administrator's Office maintains keys for three secured areas containing decedent property: the vault room door, the holding cages inside the vault room, and the room receiving items from the drop chute. The vault technician oversees these areas. All keys are stored inside a locked key box, and users are required to sign them in and out using an administrative log.

We reviewed the key-use log covering April 1, 2025, through April 22, 2026, and found that six individuals accessed the keys during this period. Of the six, two of these individuals are estate coordinators. Estate coordinators can authorize work orders for property donations or disposals.

Allowing the same individual to authorize property donations or disposals while having physical custody of those assets violates the principle of segregation of duty. Because of this, we believe the two estate coordinators should not have access to the keys for the vault room door, holding cages and chute drop area.

There is currently only one vault technician. As a result, designated backup is required to ensure continuity of vault operations. Historically, the Executive Assistant has served as the backup vault technician.

During the current vault technician's training period, the Estate Coordinator temporarily assumed the backup role due to their prior experience. Now that the new technician is fully trained, these backup responsibilities should revert to the Executive Assistant or another designated staff member.

We could not determine why the additional estate coordinator had key access, noting that their name appeared only a single time in the key log.

### Badge Access to Investigator's Physical Office

The Public Administrator maintains a dedicated investigators' room and a separate new case receiving room for temporary decedent property storage inside the warehouse. Both rooms are located inside the shared warehouse managed by the Public Guardian's Office. While the new case receiving room is accessed via the investigators' office, badge entry to these areas is restricted to investigators, the Public Administrator, and vault staff.

We reviewed the badge access report for the period May 27, 2025, through May 13, 2026, to determine whether individuals who entered these rooms were limited to the authorized staff listed above. Of 5,606 access records, we identified 18 individuals who accessed both areas. Among these individuals, we noted the following exceptions:

[10] A drop chute is a secured, wall-mounted intake system used to transfer property into a restricted storage area without allowing staff direct access to that room. Items are placed into the chute from the unsecured side and fall directly into a locked receiving room.

- Three individuals (one Public Administrator Estate Coordinator and two Public Guardian Estate Coordinators) retained access that do not align with their current job responsibilities.
    - Public Guardian 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; and
- One individual could not be validated, as they are not Clark County staff.

Because Estate Coordinators can access the keys to areas where decedent property is stored without supervision, there is a higher chance that property could be handled improperly or go missing and hidden using disposal/donation work orders. This puts the Office at risk for lost property, decedent family complaints and possible financial responsibility.

### 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 for more details.)

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




The Office performs periodic visits to decedent residences as part of their safeguarding practices. While state law does not mandate how often staff must visit a decedent's residence, the Office strives to conduct at least monthly welfare checks to monitor the residence. Properties requiring closer attention receive more frequent visits based on specific circumstances.

We identified 184 calendar entries for site visits performed between June and August 2026. From this population, we selected 15 entries for detailed testing.

Overall, we found that initial visits were performed in a timely manner - typically within zero to four days of receiving the case referral. Our observations confirmed that investigators placed seals on front doors during these visits.

However, ongoing welfare checks lapsed in two sampled cases, resulting in a gap of over 30 days between the initial and subsequent visits. Details of the two cases are as follows:

1. Case Number 1:
    - 70-day gap occurred between the initial visit on June 9, 2026, and the subsequent welfare check on August 18, 2026.
    - Because the decedent owned the home rather than renting[11], we believe that a welfare check should have occurred in July.
2. Case Number 2:
    - 70-day gap occurred between the initial visit on May 5, 2026, and the subsequent welfare check on July 14, 2026.
    - When investigators returned on July 14, they found the residence compromised and a previously identified vehicle missing.
    - A recurring monthly calendar reminder for welfare checks was established after the July 14 incident.
    - A subsequent welfare check was completed on schedule on August 14, 2026.

Welfare checks are normally scheduled as recurring monthly appointments on the team calendar, which serves as pre-assigned tasks for investigators. These calendar entries are reviewed during the Office's daily briefings.

In both cases, the assigned Estate Coordinator had not yet begun substantive work on the files, and therefore the recurring welfare-check entries were not placed on the calendar. As a result, the Office relied on manual processes to identify and schedule subsequent welfare checks, which contributed to the lapses. In addition, the welfare check process is not formally documented.

Failing to conduct periodic visits to decedent residences increases the risk that break-ins, unauthorized entry, or squatter activity will go undetected for extended periods. These delays also hinder timely detection of property damage, tampering, or unsafe conditions. Left unaddressed, these issues can worsen, exposing the estate to further asset loss and increased financial liability.

### 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




The Office has processes that cover the decedent property life cycle, but not all of them are fully documented. Some of the impartial or lacking policies and procedures include handling property on the field, standards for managing inventory once on hand, handling weapons found on the field and standards for managing real property, among others.

[11] The Office will release rental property after their safeguarding duties have concluded, generally within one month.

Departments should establish written policies and procedures. These procedures provide a point of reference for both new and existing employees. 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.

### Recommendations

21. Establish written policies and procedures for the following processes:
    - Handling property on field visits;
    - Securing property when arriving at 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




Under NRS 253.025, before any deputy public administrator can start work, they must sign the constitutional oath of office, and their written appointment along with that oath must be recorded at the County Recorder's Office.

We reviewed 14 Public Administrator investigators on May 6, 2026, and confirmed that all had signed their oaths of office. However, their recording status varied:

- 8 investigators had their oaths formally recorded with the Recorder's Office
    - 7 of the 8 were recorded late, after their start dates
- 6 investigators did not have recorded oaths at the time of our review
    - 4 were recorded on May 14, 2026;
    - 1 was recorded on June 11, 2026, following our discussion with the Office; and
    - 1 is no longer employed by the County.

The Public Administrator became aware of a typographical error in the oaths of office form several months ago. This led to a special clerical project to ensure all oaths were current and filed with the County Recorder. Due to the varying work schedules of part-time investigators and other unknown reasons the project was put on hold. The project restarted when we asked about unfiled oaths as part of the audit testing.

Since NRS 253 requires investigators to have oath of offices filed and recorded, actions taken by them without an oath could be challenged in court and deemed to have been done without legal authority -

which can delay estate administration. Further, an interested party could challenge the investigators authority to secure decedent property.

## 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.

# Appendix A: Audit Scope, Methodology, and GAGAS Compliance

## Scope

The audit covered the period from January 1, 2024, through August 31, 2026. We considered processes in place as of August 31, 2026. The last day of field work was September 3, 2026.

## Methodology

To accomplish our objectives, we performed a preliminary survey where we gathered background information; reviewed the department's performance measures; reviewed department financial data; reviewed applicable policies, procedures, regulations, statutes and industry best practices; interviewed staff and management; and identified risks relevant to our audit objectives.

Based on the risks identified during our preliminary survey, we developed an audit program and then performed the following procedures:

- Judgmentally selected vault, warehouse, and vehicle inventory audits from the calendar year 2024 and 2025; and reviewed the supporting documentation to ensure property has not been lost or misplaced.
- Reviewed key log access reports from May 27, 2025, through May 16, 2026, to determine whether access to areas where decedent property is stored is limited to appropriate personnel and safeguard measures are being followed.
- Conducted 5 unannounced observations on April 21, April 27, April 29, May 6, and May 13, 2026, to determine whether the vault door was secured after-hours.
- Conducted 5 observations on February 26, March 2, March 3, March 9, and March 17, 2026, to verify the steel cage doors where decedent property is stored were locked when not in use.
- Judgmentally selected 5 days (*December 9, 2025; and January 5, February 25, March 14, and April 24, 2026*) and reviewed the corresponding security logs to confirm after-hour security patrol was provided over the vehicle lots.
- Reviewed purchase orders and the corresponding invoices for the calendar year January 1, 2025, through December 31, 2025, to confirm continuous alarm monitoring and security guard services over the buildings, warehouse, and vehicle lots where the decedent property is stored.
- Inspected the vehicle lots on April 8, 2026, to confirm there are no unrepaired chain breaks or compromised areas that could allow unauthorized entry.
- Judgmentally selected 6 business days (*May 16, May 27, June 11, and June 25, 2025, as well as March 23, and April 30, 2026*) and reviewed the corresponding Warehouse Daily Checklists to determine whether the vehicle lot daily walkthroughs were conducted.
- Reviewed personal property and vehicle on had reports from June 1, 2026, and judgmentally selected items to verify they exist and the descriptions matched the physical item for the following:

  - 10 vehicles (*out of 134 records*);
  - 10 personal properties stored at the warehouse (*out of 517 records labeled personal property*); and
  - 30 personal properties stored at the vault (*out of 4,025 records*).
- Judgmentally selected 30 firearms in custody (*out of 146 records*) from May 12, 2026, to verify they exist and the description or serial number matches the actual property.
- Judgmentally selected 30 firearms not in custody (*out of 1,106 records*) from May 12, 2026, to verify they were properly released.
- Reviewed stale property to determine if the reason for holding them is appropriate for the following:
  - Judgmentally selected 15 cremains (*out of 111 total*) from January 4, 2026;
  - 229 checks (*out of 289 records*) from March 5, 2026;
  - 2, 598 personal property (*out of 4,565 records*) from June 30, 2026; and
  - 122 vehicles (*out of 147 records*) as of May 12, 2026.
- Performed aging analyses, and computed the average holding period for the following:
  - Cremains as of June 4, 2026;
  - Stale checks as of March 5, 2026;
  - Personal property on hand as of June 30, 2026;
  - Vehicles in custody as of May 12, 2026;
  - Open cases as of June 30, 2026; and
  - Closed cases as of June 30, 2026.
- Reviewed asset protection and property safeguard processes to ensure written policies and procedures were established covering the entire property lifecycle.
- Reviewed 14 investigators on May 6, 2026, to determine whether they took oath of office and were sworn in.
- Randomly selected 15 cases involving real property (*out of 185 new cases with real property*) from July 1, 2024, through June 30, 2026, to verify the Office recorded letters of administration and performed their due diligence before obtaining legal appointment.
- Reviewed segregation of duties over decedent's property on August 26, 2026, to verify any employee has full access to the entire property lifecycle.
- Judgmentally selected 25 initial field visits (*out of 1,921 records*) from January 1, 2024, through March 31, 2026, to determine whether investigators worked in pairs and rotated to reduce property theft.
- Randomly selected 15 initial field visits (*out of 184 records*) from June through August 2026 to determine whether decedent residences were sealed and periodic welfare checks were performed after the initial visit, and any compromised doors/windows were fixed.
- Judgmentally selected 25 property (*out of 3,518 records*) from August 12,2026, to determine whether property is properly recorded and accounted for.
- Reviewed investigator assignment calendar entries and inventory on hand reports from January 1, 2024, through March 31, 2026, and judgmentally selected keys to determine whether they were properly secured and usage was logged for the following:
  - 30 instances (*out of 1,307 investigator calendar entries involving welfare checks*) that required keys to access decedents homes; and
  - 15 non-automotive keys (*out of 855 records containing the keyword 'keys'*) and 15 automotive keys (*out of 71 records containing the keyword 'automobile'*).

- Judgmentally selected 15 property releases from calendar year 2025 and 2026 from the Office's appointment calendar to determine whether each distribution was supported and released to an authorized party.
- Judgmentally selected 15 donate/dispose work orders (*from the 365 calendar appointments between January 1, 2024, and March 31, 2026, that contained the keyword "donate/dispose"*) to determine whether the donation or disposal was appropriate and supported.
- Reviewed vault logs from calendar year 2025 and judgmentally selected 4 weeks (*total of 20 instances*) to determine whether property was properly checked-out and returned.
- Randomly selected 10 auction proceeds receipts (*out of 137 records*) from June 2024 through December 2025 to confirm they were recorded to the correct estate and for the correct amount.
- Reviewed auction proceed receipts from January 2025 through March 2026 to verify the auction service provider is a federally licensed firearms dealer.
- Reviewed 12 months of vault-filed inventory sheets for calendar year 2025 and judgmentally selected 15 instances where cash was collected to verify that cash picked up on the field was secured and deposited.
- Randomly selected 15 cases with closed banks (*from the 46 closed bank records that contained the keyword "closed bank"*) from January 1, 2024, through March 31, 2026, to verify whether financial institutions were notified of the decedent's death.
- Randomly selected 30 cases that have been open for at least 5 years (*out of 315 records*) from June 30, 2026, to determine whether the cases are dormant.

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.

## Standards Statement

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.

# Appendix B: Management Action Plan

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

**Management Action Plan:**
The backlog of Clark County Public Administrator (CCPA) cases goes back a number of years and has been impacted due to extremely limited staffing for most of those years, and the extensive training required for Estate Coordinators and Investigators alike. Staff attention is constantly split by urgency of incoming cases and priority of older probate cases.

**Anticipated Completion Date:**
Reaching this goal is a slow process, which has taken and will continue to take tremendous investment of staff and will continue to be impacted based on staff training and case volume, especially the volume of incoming cases and the condition of those referrals.

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

**Management Action Plan:**
Research has been conducted to clear up discrepancies encountered in 2023, which initially created an unexpected delay. Once all backlogged payments are submitted to County, the routine monthly process that was in place for decades prior to 2023 will be reinstated.

**Anticipated Completion Date:**
End of November 2026

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

**Management Action Plan:**
Numerous efforts have been invested in the past years with no successful outcome. However, as a result of this Audit, Clark County has developed an option and provided funding to allow unclaimed cremains to be handled in a proper and timely manner.

**Anticipated Completion Date:**
This program has been developed by Clark County, and cremains held by CCPA are currently being researched to ensure cremains were not previously requested by family members who could not afford the cost of shipping. If no family involved, cremains will be added to the County's program based on length of holding. This is currently underway, with several cases awaiting response from families.

## Finding #4: Periodic Inventories Not Performed to Validate Records

**Management Action Plan:**
A monthly audit of the property held in the CCPA Vault has been developed, to be initiated by the CCPA Estate Technician (Vault Custodian), and witnessed by a full-time CCPA employee who has separate duties from the regular Vault process. Due to volume, approximately 8.3% of the Vault to be verified each month, so a full audit of the Vault is completed on an annual basis.

**Anticipated Completion Date:**
The 2027 Annual Vault Audit is to be initiated January 2027 and continued through December 2027, which will provide a full Vault audit to be conducted on an annual basis. A new annual audit to start the January of each year, continuing monthly and reaching completion at the end of the calendar year.

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

**Management Action Plan:**
This is an area that is and has been tightly controlled, but is also subject to having sufficient trained staffing available. Primary access is restricted to only three individuals, but due to vacations, sickness, unexpected call-outs, the exceptional access has been required. With the additional staffing approved by the Board of County Commissioners in the fall of 2025, the opportunity is now available to cross-train and schedule one of the new full-time staff members.

**Anticipated Completion Date:**
Cross training was started several months ago. In the meantime, access remains restricted to only three, unless an urgent event creates an exception.

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

**Management Action Plan:**
Internal procedure developed and conveyed and reiterated on a regular basis, instructing Estate Coordinators (CCPA's equivalent of Case Managers) to immediately and automatically schedule follow ups on all new cases. This process relies heavily on constant reminders and reinforcements. In addition, internal teams have been created that join Estate Coordinators with a full-time Estate Investigator, now that the department has four full-time Estate Investigators. All full-time Estate Investigators remain in training and probation status but are now being trained to be proactive members of the teams. As such, the responsibility for follow up has been widened to the team rather than the full responsibility relying on only one individual. The overall accountability remains with the Estate Coordinators, but other full-time staff are now part of the process. In addition, new fields have been assigned in the CCPA's case management system, to help identify, monitor, and manage decedent residences until appropriately and officially released or provide for.

**Anticipated Completion Date:**
Each of these steps have been implemented, but training and accountability continues.

## Finding #7: Incomplete Written Policies and Procedures Hinder Continuity and Efficiency

**Management Action Plan:**
CCPA has only three positions, including the elected position. All other members of the department are engaged in the work of the department. Until sufficient staff are hired and fully trained, their time must be invested in the work. The Administrative staff also have been and continue to be heavily engaged in the work of the office, leaving little quality time or resources to write formal procedures. As the newer staff members develop in their respective roles, it will permit the Administrative staff to focus on administrative duties, which do and will incorporate written policies and procedures. In the interim, many policies and procedures are submitted via email communications, weekly and monthly team meetings, and constant mentorship of all new employees.

**Anticipated Completion Date:**
This is an on-going process. Hours, days and weeks were invested in written policies and procedures in late 2022 and 2023, to provide the foundation of the case management process. Trained staff are and must be dedicated to the work of the office and, as has been the CCPA's process for decades, teaching with a mentorship style has been an essential part of the team development. As more of the new staff in training become more proficient in their roles, the senior staff members and administrative staff will be able to contribute to updating and writing procedures. Email updates and communications are currently the most immediate and effective.

## Finding #8: Oaths of Office Not Recorded Timely Expose the Office to Legal Action

**Management Action Plan:**
The Department's Executive Assistant invested substantial time in updating all Oaths of Office in late 2025 and into 2026. Oaths for all active employes have been issued and recorded, while some of the inactive ones remain outstanding.

**Anticipated Completion Date:**
Renewed focus was given to this process in late 2025 and remains a continuous process, with new employees being sworn in and oaths being recorded, plus oaths of former employees being rescinded and those rescissions being verified.