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AUDIT REPORT

Most County Departments are Adhering to Petty Cash, Imprest Account and Change Fund Policies

July 2026

ANGELA DARRAGH, CPA, CISA, CFE
AUDIT DIRECTOR
CLARK COUNTY AUDIT DEPARTMENT

Audit Executive Summary

April 2026

Nevada Revised Statutes Chapter 354 provides for the Board of County Commissioners (Board) to establish petty cash accounts, imprest bank accounts, and revolving change funds to assist in the administration of government activities.

Petty cash accounts are funds of a fixed amount used to make small, authorized cash payments at the department level. Imprest accounts are identical to petty cash funds except they consist of a bank account rather than a cash fund. Revolving change banks are issued for the purpose of making change where cash is collected.

While most County cash and investments are in custody of the County Treasurer, petty cash, imprest, and revolving change bank funds are in the custody of other officials and managed at the department level. Clark County has approximately $1.44M in custody of other officials for petty cash, imprest, and change funds as of June 2026.

Why We Did This Audit

in accordance with our annual audit plan. The objectives of this audit were to determine whether:

- County departments are following Fiscal Directive 16 (FD16) and Board approved resolutions for managing their imprest, petty cash, and revolving change bank funds.
- Petty cash, imprest, and revolving change bank balances agree with the County's enterprise resource planning application, and the Comptroller's Schedule of Funds in Custody of Other Departments.

What We Found

Overall, the balances of the various petty cash, imprest, and change bank funds held by County departments agree with the Board approved resolutions and the County's enterprise accounting system. Departments are performing timely and correct reconciliations of funds and replenishments are timely.

We found that the Public Administrator's Office had untimely petty cash reconciliations, untimely petty cash replenishment and a small amount of interest that needs to be sent to the County. The Searchlight Justice Court has a negative month end reconciled balance, and Las Vegas Justice Court needs to reconcile their imprest account, and they also had some variances in their unclaimed property submission. Further details are listed in the audit report.

Recommendations

The audit report includes several recommendations related to reinforcing imprest account practices, reconciliation timeliness and correcting an unclaimed property submission. Details are listed in the audit report.
See the audit report for additional details. For more information about this or other audit reports go to clarkcountynv.gov/audit or call (702) 455-3269.

Audit Team

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Audit Committee

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Table of Contents

Background

Nevada Revised Statute 354.609 provides for the Board of County Commissioners (Board) to establish petty cash accounts, imprest accounts, and revolving change banks to assist in the administration of any activities a local government is authorized to engage. Clark County has 26 departments with these types of accounts.

While most County cash and investments are in custody of the County Treasurer, petty cash, imprest, and revolving change banks are in custody of other officials and managed at the department level.

Petty cash accounts are fixed-amount funds that departments use to make small, authorized cash payments. Departments typically use these accounts to buy items or services on an urgent and infrequent basis when it is not practical to submit a purchase order, request a payment, or use a procurement card. Departments replenish the account by submitting periodic reimbursement claims to the Clark County Comptroller.

Imprest accounts function like petty cash funds, except they use a bank account instead of physical cash. Departments use these accounts to pay a range of disbursements, including both small and larger payments, depending on operational needs. Each disbursement must be supported by an original invoice, just like any other County claim. Departments replenish the account by submitting periodic reimbursement requests to the Comptroller.

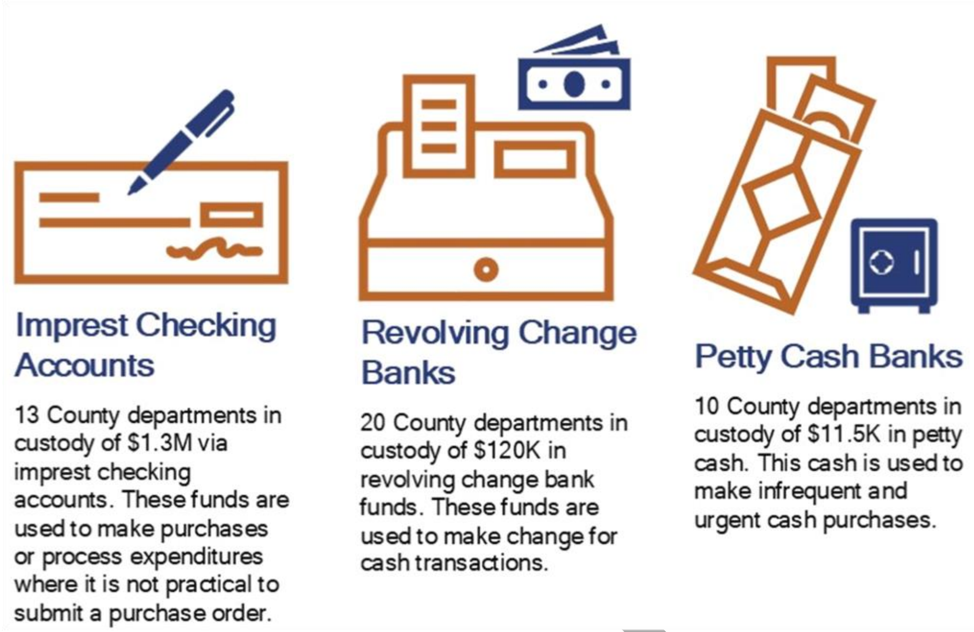
Revolving change banks are cash funds that departments keep on hand to provide change when they collect cash.

All funds are established by resolution of the Board. The Board also approves modifications to existing resolutions and the dissolution of these funds.

These funds are managed at the department level and enable departments to perform core functions.

Clark County has approximately $1.44M in custody of other officials for petty cash, imprest, and change funds as of June 2026. These funds are held by various departments. The bulk of the funds are allocated to departmental imprest accounts as shown in Figure 1.

FIGURE 1. Breakdown of In-Custody Cash by Account Type.



SOURCE: Auditor prepared

Clark County Fiscal Directive 16 (FD16) outlines the operations policies for petty cash, imprest and revolving change banks. The Directive outlines:

- Reimbursement procedures.
- Documentation requirements.
- A general written procedures requirement.
- Reconciliation requirements.
- Requirements to have written policies regarding account variances.

Some accounts have additional requirements outlined in the Board resolutions that established the accounts.

Table1 illustrates the account balances, as of June 2026, for each department that maintains an account.

CASH COUNT OBSERVATIONS

See Appendix A for details on which departments were selected for physical in-person cash count observations and other testing procedures.

TABLE 1. Breakdown of imprest, petty cash, and revolving change fund balances, by department – Fiscal Year 2026.

Department Name	Petty Cash	Imprest Account	Change Bank	Total
Assessor's Office	$ -	$ -	$ 2,897	$ 2,897
Building & Fire Prevention	-	-	2,000	2,000
Business License	1,500	-	2,000	3,500
Clerk's Office	-	-	8,500	8,500
District Attorney's Office - Administration	2,000	3,000	-	5,000
District Attorney's Office - Family support	-	1,000	-	1,000
District Attorney's Office - Victim Witness (1)	-	-	-	-
District Court - Jury Services (5)	-	-	50,000	50,000
Juvenile Justice Services	500	3,935	360	4,795
Election	-	-	200	200
Family Services	-	40,000	-	40,000
Fire Department	5,000	-	-	5,000
Henderson Constable	-	-	500	500
Henderson Justice Court	-	3,000	850	3,850
Las Vegas Constable	-	-	600	600
Las Vegas Justice Court	-	500,000	10,000	510,000
Las Vegas Metropolitan Police (2)	250	235,000	5,350	240,600
North Las Vegas Constable	-	-	200	200
North Las Vegas Justice Court	-	3,000	1,000	4,000
Outlying Justice Courts (3)	-	17,150	900	18,050
Parks & Recreation	1,100	-	10,650	11,750
Public Administrator	500	1,000	-	1,500
Public Guardian	-	1,000	-	1,000
Public Works	-	-	350	350
Recorder	150	-	4,000	4,150
Regional Flood Control (4)	500	-	-	500
Social Services	-	500,000	-	500,000
Treasurer	-	-	20,100	20,100
Total				**$1,440,042**

Source: Auditor prepared based on work performed in FY26.

(1) This revolving account is self-funded and self-sustained. Initial and continuing funding come from donations and receipts to the account. Balance is not included in our schedule but is part of our annual audit.

(2) LVMPD performs quarterly audits for all their cash in custody, and the information is provided and reviewed by Metro personnel. The audit is performed by LVMPD Finance, which is independent of the departments which have custody of the cash.

(3) Imprest and revolving change funds are distributed among eight outlying Justice Courts.

(4) The Regional Flood Control District is an independent local governmental agency that contracts with Clark County for various legal and administrative services provided by departments such as the Comptroller, District Attorney, General Services, Human Resources, Information Systems and Treasurer.

(5) This account is approved for $200,000 but only $50,000 is drawn.

Proper accounting, recording, and operation of these accounts support effective County operations. They help ensure the County complies with fiscal mandates, Nevada Revised Statutes, and the requirements set by the Board of County Commissioners.

Objective

We conducted this audit in accordance with our annual audit plan. The objectives of the audit were to determine whether:

- County departments comply with Fiscal Directive 16 and the corresponding Board resolutions for managing their imprest, petty cash, and change funds; and

- Petty cash, imprest, and change bank balances agree with the County's enterprise resource planning application (SAP) and the Comptroller's Schedule of Cash in Custody of Other Officials.

Conclusions

The balances of the various imprest, petty cash, and revolving change banks held by County departments agree with Board approved amounts. Most County departments with petty cash, imprest accounts and change banks are properly managing their accounts.

We found that the Public Administrator's Office petty cash reconciliations and reimbursement requests were not timely and there is a small amount of interest that needs to be remitted to the County.

The Searchlight Justice Court has a negative month end reconciled balance on their imprest account, which rolls forward to the beginning of the month.

The Las Vegas Justice Court need to reconcile their imprest account and had some variances in their most recent unclaimed checks submission.

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.
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.

3 Total Audit Findings

3 High Risk Findings

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

Findings

Finding #1: Public Administrator's Petty Cash Reimbursements and Reconciliations Were Not Submitted Timely and Interest Earnings Need to be Remitted Back to the County

County Fiscal Directive 16 requires departments to reconcile and submit claims for reimbursement for petty cash, imprest, and revolving accounts at least monthly.

The Public Administrator's Office had three petty cash reimbursement requests in fiscal year 2026 (as of March 2026).

All three claims included reimbursements for petty cash expenditures outside of the 30-day requirement required by Clark County Fiscal Directive 16 (when counting the number of days between the petty cash expenditure and the date the claim was posted in the County's enterprise accounting system).

The number of days between expenditure date and reimbursement request ranged from 49 to 329 days as shown in Table 2.

TABLE 2. Petty Cash Expenditure Reimbursement Requests Were Done Beyond the 30-Day Requirement.

Expenditure Date	Expenditure Amount	Date of Reimbursement Request	# of Days Between Dates
Reimbursement Voucher 1			
10/16/2024	$ 4.85	09/10/2025	329
10/18/2024	27.05	09/10/2025	327
01/07/2025	74.00	09/10/2025	246

Reimbursement Voucher 2			
03/20/2025	$ 50.56	09/10/2025	164
03/20/2025	50.56	09/10/2025	164
07/08/2025	11.48	09/10/2025	64
07/09/2025	11.37	09/10/2025	63
07/23/2025	12.48	09/10/2025	49
Reimbursement Voucher 3			
08/26/2025	$ 15.48	03/10/2026	196
08/29/2025	22.96	03/10/2026	193
09/03/2025	101.09	03/10/2026	188
11/19/2025	6.68	03/10/2026	111

SOURCE: Review of reimbursement vouchers.

When the petty cash fund is not replenished on time, the balance can drop too low to cover necessary expenses. This means estate coordinators and investigators may not have the funds they need when urgent situations arise, causing delays and limiting the Office's ability to respond quickly.

Public Administrator's Petty Cash Account Was Not Reconciled for Several Months

During our cash verification on January 13, 2026, we found that the Public Administrator's Office had not performed a reconciliation of their petty cash account since August 21, 2025 - approximately five months prior. After the count, the Office provided evidence of monthly reconciliations for the months of January 2026, February 2026 and March 2026.

Without a monthly reconciliation, the petty cash fund could be exhausted without staff noticing, leaving no way to confirm how the money was spent or when it needs to be replenished. This could slow down urgent work that depends on having those funds available.

The above issues can be attributed to new staff that required training, not only on petty cash account management, but also other duties related to their job responsibilities. Further, the Office had competing priorities that took staff time away from overseeing the petty cash account.

CLARK COUNTY FISCAL DIRECTIVE 16

C. Operation of Funds

1. As mandated by NRS 354.609, reimbursement of any petty cash, imprest or revolving accounts must be made no less than monthly.

3. Petty cash and imprest funds are to be reconciled to the Board approved amount on a monthly basis.

Public Administrator's Office Has Interest Earnings That Needs to be Sent to the County

We also found that the Public Administrator's Imprest checking account balance includes accumulated interest earnings of $104.06 as of January 2026.

Of that total, $71.78 was earned prior to Fiscal Year 2026. The monthly interest postings range from February 2024 through January 2026. The Certified Public Accounting (CPA) firm that prepares the imprest account reconciliation identifies the monthly interest earnings on their reconciliation cover page memo. This issue has been discussed in prior cash audit.

Failing to remit earned interest adds additional complexity to the monthly imprest account reconciliation, it reduces staff's understanding of the annual remittance process and prolongs the Public Administrator holding County funds

Recommendations

(Public Administrator)

1. Monitor staff to ensure compliance with existing procedures and seek reimbursement within 30 days of petty cash expenditure.
2. Crosstrain another staff member on how to perform the petty cash reimbursement request voucher.
3. Remit earned interest to the County on annual basis.
4. Monitor staff compliance with procedures for remitting interest on a regular basis.
5. Monitor staff compliance with the reconciliation requirement.

Management Action Plan

Petty Cash

Reconciliations/Replenishments

- The new Estate Technician and new Legal Office Specialist were trained late 2025, and the CCPA Executive Assistant assigned as tertiary backup, if needed.
- Department Executive Assistant is assigned to track monthly reconciliations and submit requests for replenishment on a monthly basis, as required.
- Future Assistant Public Administrator (APA) to review monthly reconciliation reports and replenishments to ensure compliance.

Imprest Account

Replenishments/Interest Postings

1. Accumulated Interest Earnings to be Posted by end of July 2026.
2. CCPA Executive Assistant will prepare monthly reminder to be approved by Public Administrator and submitted to Public Guardian Accounts Receivable staff for posting.
3. Future Assistant Public Administrator (APA) to review monthly reconciliation reports and monitor interest compliance with monthly interest postings and annual remittance.

Finding #2: Searchlight Justice Court's Imprest Account Has a Negative Month-End Reconciled Balance

The Searchlight Justice Court has an imprest account that is part of the Court's operating bank account, which is used to deposit the Court’s collected fines, fees and forfeitures. The imprest helps cover the cost for processing electronic and credit card payments.

At the end of the month, the Court sends all collected money to the County for additional processing and accounting. This money is sent via check and is usually the only check written out of their bank account.

We found that the Court’s bank account is carrying a negative reconciled balance at month end (*ending bank balance minus outstanding checks*). The negative reconciled balance for the sampled months was as follows:

TABLE 3**.** The Searchlight Justice Court’s Reconciled End of Month Balance is Negative.

End of Month	Reconciled Balance
December 2025	$ (9,205)
November 2025	$ (9,418)
October 2025	$ (9,761)

Source: Auditor review of the end-of-month reconciliations.

Because of the float period for checks, the time it takes for the check to be delivered, and the ongoing deposits from fines and fees, the Court usually has enough money in the account to cover checks issued to the County. However, an insufficient balance may cause a check to be returned for insufficient funds, depending on the timing of when the check is processed.

For example, the Court’s beginning bank balance in October 2025 was $55,262. The Court did not have enough funds to clear the previous month’s outstanding check of $66,104 until October 8, as shown in Figure 2.

FIGURE 2. September’s Outstanding Check Cannot Clear for Several Days into October.

SOURCE: Auditor prepared

The Court believes a duplicate check issued from the account in 2009 causes a negative balance. County Departments are required to notify the Comptroller's Office immediately if there is a material shortage in a revolving change bank or an imprest or petty cash fund.

Recommendations

(Searchlight Justice Court)

1. Identify the loss amount (as reasonably possible given the age of the loss) and work with the Budget and Comptroller to record the loss and replenish the operating bank account to avoid checks not clearing out of their bank account.

Management Action Plan

The original error was due to funds disbursed out of an old case management system that were not properly documented. When the data was migrated to the current system, the funds appeared as undistributed. The funds were then erroneously disbursed a second time. In March, 2026, Searchlight Justice Court moved funds from facility and regular fee funds (the original accounts that received the erroneous distribution) to the imprest fund to eliminate the negative balance.

Finding #3: Las Vegas Justice Court's Imprest Checking Account Reconciliations are Past Due and Unclaimed Property Submission Was Incorrect

The Las Vegas Justice Court maintains an imprest checking account. As of September 30, 2025, the ending bank balance was $1,115,199. The most recent reconciliation was completed in September 2025, approximately nine months ago. Clark County Fiscal Directive requires monthly reconciliations.

The delay is due to staff turnover, training of new personnel, and a high volume of transactions in October 2025. Reimbursement requests have continued to be submitted during this period.

When a bank account is not reconciled every month, mistakes and unauthorized transactions can go unnoticed. Further, lack of reconciliations can prevent the Court from having a clear picture of their available cash balance, which could lead to checks returned for nonsufficient funds. Lastly, falling behind on bank reconciliations requires additional staff time to catch up and research reconciling items, taking time away from other duties that the Finance Division is responsible for.

Most Recent Unclaimed Property Submission Was Incorrect

The Court issues checks out of their imprest bank account that sometimes go unclaimed. These checks must be remitted to the State of Nevada Treasurer's Office, Unclaimed Property Division per Nevada law.

For Fiscal Year 2026, the Court submitted a payment request to County Finance on November 21, 2025, to remit $353,992.74 to the State of Nevada Treasurer. This amount represents 1,213 unclaimed checks issued from the Court’s imprest bank account, supported by a check register listing each check. Once received, the State assumes custody of the funds and makes them available to be claimed.

Because County Finance issued the escheatment payment to the State, the Court must give the County a credit to prevent a duplicate payment — once when the original Court-issued check was reimbursed, and again when that same unclaimed check is included in the aggregate payment to the State.
To provide this credit, the Court normally voids the unclaimed checks, and those voids flow into the following month’s imprest reimbursement request as a reduction.

We found that out of the 1,213 checks on the unclaimed property voucher - 1,037 tie back to a reimbursement request - which results in the County getting proper credit. However, we found the following variances:

- Fourteen checks were listed twice in the check register sent to the State Treasurer. This results in a $7,330 overpayment to the State Treasurer.

- 161 checks totaling $26,351.74 were included on the check register submitted to the State Treasurer but were not offset in any imprest reimbursement request. As a result, the County did not receive the required credit, causing the County to pay these expenses twice—once when the original checks were reimbursed and again when the unclaimed checks were aggregated into the State Treasurer payment.

- One check for $115 that cleared the bank shortly before the escheatment and therefore should not have been included in the payment to the State Treasurer.

The 161 checks resulted from a previously unknown issue in the Court’s case management system that prevents handwritten checks flagged as ‘reconciled’ from appearing on the monthly void report.

Although the Court voided the checks, they did not appear on the monthly void report and therefore were not deducted in the subsequent imprest reimbursement request.

The Court also escheated unclaimed restitution to the District Attorney's Office, Victim Witness Assistance Center (VWAC). This submission contained three duplicate checks, totaling $3,550, which resulted in overpayment.

Recommendations

(Las Vegas Justice Court)

1. Catch up on the imprest account reconciliations.
2. Train the new staff member responsible for reconciliations and cross-train additional staff to ensure coverage.
3. Request a refund for the escheatment overpayments, restore the funds to the imprest account, and make the corresponding adjustments to the reimbursement request.
4. Review future unclaimed property check registers for duplicate entries before submission.
5. Provide the County with credit for unclaimed checks included in the register submitted to the State but not reduced on an imprest reimbursement request.

Management Action Plan

See Appendix B.

Appendix A: Audit Scope, Methodology, and GAGAS Compliance

Scope

The audit covered the period from July 1, 2025, through June 30, 2026. We considered processes in place as of July 1, 2025. The last day of field work was June 24, 2026.

Methodology

To accomplish our objectives, we performed the following procedures:

- Judgmentally selected the following departments to perform in-person counts of their petty cash and/or change bank funds.
  - Henderson Township Justice Court ($850 change bank)
  - Laughlin Township Justice Court ($200 change bank)
  - North Las Vegas Constable's Office ($1,000 change bank)
  - Public Administrator's Office ($500 petty cash fund)
  - Clark County Recorder's Office ($150 petty cash fund and $4,000 change bank)
  - Regional Flood Control District ($500 petty cash fund)

- Reviewed the Board resolutions establishing each imprest and petty cash or change fund to identify the authorized amount of each fund and fund management requirements.

- For each imprest fund, we reviewed three department prepared reconciliations and supporting schedules, to determine if reconciliations are performed at least monthly and account balances agree with the Comptroller's Schedule of Cash in Custody of Other Departments and general ledger balance in the County's enterprise resource planning application, SAP.

- For each imprest account, we reperformed a single month's reconciliation to verify the accuracy of the department's work.

- For each imprest account, we judgmentally selected one month of expenditures and determined whether:
  - The expenditure was business appropriate;
  - The expenditure was supported with appropriate evidence; and
  - Requests for reimbursement were made within 30 days.

- For selected petty cash and change funds, we reviewed three judgmentally selected cash reconciliations (counts) to verify funds were reconciled daily in the case of change banks and monthly in the case of petty cash banks; and

- Reviewed each department's written policies for their imprest, petty cash, and/or revolving change banks to determine adherence to FD 16 and any resolution requirements.

- Agreed the general ledger balances to the Comptroller's Schedule of Cash in Custody of Other Officials.

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

Our work was performed throughout the fiscal year. For each complete department audit, we communicated the results of our procedures to the Clark County Comptroller and affected department heads.

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: Las Vegas Justice Court Corrective Action Plan

Las Vegas Justice Court
Administration
200 Lewis Avenue
Las Vegas, Nevada 89101
(702) 671-3100 Fax (702) 671-2512

Charles A. Mapp Sr.
Court Administrator/Clerk of Court

William Jimenez
Assistant Court Administrator

Tuesday, July 7, 2026

Angela M. Darragh, Audit Director
Clark County Audit Department
500 S. Grand Central Parkway, 5th Floor
Las Vegas, Nevada 89155

Re: Las Vegas Justice Court's Response to the FY26 Imprest and Petty Cash Audit Draft Report

Dear Ms. Darragh:

Las Vegas Justice Court appreciates the professionalism and thoroughness of the Clark County Audit Department's FY2026 Imprest and Petty Cash Audit.

The Court accepts the audit findings and concurs with the recommendations. These findings identified areas where management oversight, process documentation, cross-training, and internal review procedures must be strengthened. We take these findings seriously and recognize the importance of maintaining strong internal controls, timely reconciliations, accurate reimbursement practices, and full compliance with Clark County Fiscal Directive 16.

The Court's Imprest Bank Account should have been reconciled monthly, and the unclaimed property submission should have been subject to a more detailed review process before submission. The delay in monthly reconciliations occurred after the Senior Management Analyst responsible for preparing the Imprest Bank reconciliations separated from County employment in November 2025. That position remained vacant until May 26, 2026, when the Court hired a replacement. While this staffing vacancy contributed to the delay, the Court does not view the vacancy as a sufficient justification for the reconciliation backlog. Management is responsible for ensuring that critical financial duties continue timely and accurately, even during staffing transitions. Accordingly, Court Administration has directed the Manager of Fiscal & Revenue Operations to implement corrective actions that address not only the immediate audit findings, but also the underlying internal control weaknesses that allowed the issues to occur.

Since completion of the audit fieldwork, the Court has already implemented several significant corrective actions. The Finance Division has completed and submitted the historical Imprest reimbursement adjustment, totaling $26,352, through the June 30, 2026 Imprest reimbursement process. Additionally, the reimbursement from the District Attorney's Victim Witness Assistance Center in the amount of $3,550 has been received, deposited, and processed in accordance with established Finance procedures. Recovery efforts also remain underway with the Nevada State Treasurer's Office regarding duplicate unclaimed property remittances identified during the audit.

The Court has resumed work to complete all outstanding monthly Imprest Bank reconciliations in chronological order to ensure each reconciliation is accurate before proceeding to the next month. The Court's objective remains to complete the reconciliation backlog and resume its normal monthly reconciliation schedule by August 1, 2026.

The Court has also filled the Management Analyst position responsible for the reconciliation process and has initiated structured cross-training of additional Finance staff to provide operational continuity and reduce reliance on a single employee. In addition, recruitment is underway for an Administrative Specialist position previously approved through the FY2026 Supplemental Budget process, and an additional Accountant position has been submitted for Human Resources review. These staffing enhancements are intended to strengthen financial oversight, improve workload distribution, enhance audit readiness, and ensure long-term continuity of critical financial functions.

Beyond staffing, the Court is strengthening internal controls by implementing documented reconciliation procedures, supervisory review checklists, standardized quality assurance reviews, and enhanced management oversight. The Court is also working collaboratively with its Information Technology Division to evaluate Odyssey Financial Module security rights and user permissions related to manual reconciliation functionality to further strengthen system controls and reduce the risk of similar issues in the future.

With respect to the unclaimed property variances, the Court has coordinated closely with the Clark County Audit Department, Comptroller's Office, Treasurer's Office, District Attorney's Office, Nevada State Treasurer's Office, and Court IT to correct the identified issues and implement process improvements. Future unclaimed property submissions will include additional verification procedures, supervisory review, duplicate-check validation, and confirmation that all required reimbursement credits have been properly recorded before submission.

To prevent recurrence, the Court will implement enhanced review procedures for future unclaimed property submissions. These procedures will include review of supporting documentation, verification for duplicate entries, confirmation that unclaimed checks are properly credited through the reimbursement process, and supervisory review before submission.

The enhanced unclaimed property review process will be implemented during the Court's October 2026 unclaimed property submission cycle and documented after implementation to ensure the written procedure accurately reflects the strengthened process.

In addition, the Court will implement a documented reconciliation checklist for future Imprest reimbursement requests. The checklist will require verification that reimbursement requests agree with the completed reconciliation and supporting documentation before submission for approval.

The Court is also strengthening management oversight and internal controls by requiring timely monthly reconciliations following receipt of bank statements, supervisory review by the Manager of Fiscal & Revenue Operations, documentation and resolution of discrepancies, cross-training of Finance staff, updated written procedures for key financial processes, and periodic quality assurance reviews to verify continued compliance with County Fiscal Directives.

Court Administration has also directed the Manager of Fiscal & Revenue Operations to provide a monthly certification for twelve consecutive months after the reconciliation backlog is completed and the normal monthly reconciliation schedule resumes. The certification will confirm that the Imprest Bank reconciliation has been completed, reviewed by the Manager of Fiscal & Revenue Operations, discrepancies have been resolved or documented, the corresponding reimbursement request agrees with the reconciliation and supporting documentation, and the Imprest Bank Account is operating in compliance with Fiscal Directive 16.

Court Administration considers the safeguarding of public funds and compliance with County fiscal requirements to be among its highest operational responsibilities. While the audit identified areas requiring improvement, it also provided an opportunity to strengthen our internal control environment and enhance our financial management practices.

We appreciate the Audit Department's collaborative approach throughout this review and remain fully committed to implementing every recommendation, monitoring progress, and ensuring these improvements become permanent components of the Las Vegas Justice Court's financial governance.

Respectfully submitted,

Charles A. Mapp, Sr.

Charles A. Mapp, Sr.
Court Administrator/Clerk of Court

cc: Honorable Melisa De La Garza, Chief Justice of the Peace
Daniel Stewart, Deputy County Manager
William Jimenez, Assistant Court Administrator
Candis Ware, Manager, Fiscal & Revenue Operations
Felix Luna, Principal Auditor
Daniel Partida, Internal Auditor
Scott Routsong, Internal Auditor
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