

**FIRE DEPT.  
VALVE**



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# AUDIT REPORT

Fire Prevention  
Needs Additional  
Processes to  
Ensure Timely,  
Fair and Unbiased  
Fire Plan Reviews

July 2025

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

# Fire Prevention Needs Additional Processes to Ensure Timely, Fair and Unbiased Fire Plan Reviews

## Audit Executive Summary

July 2025

### Background

The Clark County Fire Prevention Bureau conducts fire prevention plan reviews and field inspections for new construction, tenant improvements, and building modifications in accordance with the Nevada Revised Statutes and Clark County Fire Code.

Fire prevention systems aim to minimize fire hazards and protect building occupants using active and passive measures. These measures can include fire alarms, fire suppression systems and emergency exit plans.

Fire suppression systems commonly use water-based sprinkler systems, foam systems, chemical-based systems and gas systems. Designers tailor fire suppression systems to specific fire risks and environmental needs.

Customers submit applications for fire prevention permits through the Clark County Accela Citizen Access Portal. Fire Prevention Plan Checkers review submitted applications for conformance with applicable Fire Code.

In 2024, the Fire Prevention Bureau completed 73,551 inspections and 16,151 plan reviews.

### What We Found

We found that plans are Fire Code compliant, but Fire Prevention should implement additional processes to ensure prompt, fair, and unbiased plan reviews. This includes starting a quality control process and completing heat loss/freeze protection guidance.

We found one plan that did not include a heat loss calculation, some plan fees were incorrectly assessed, and some approved permits had unpaid balances. We also found that Accela user rights are not reviewed, and the user grouping should be revisited. See audit report for details.

### Recommendations

The audit report includes 18 recommendations including:

- Establishing a periodic fire plan review process.
- Finalizing heat loss/freeze protection guidance.
- Finding plans with unpaid balances.
- Restarting the fee schedule update process to a fee for resubmitted plans.
- Establishing policies and procedures for intake staff.
- Refining the Accela user rights groups.



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### Why We Did this Audit

We conducted this audit to determine whether internal controls are designed and operating effectively to ensure fire prevention plans are reviewed in a fair and timely basis without personal bias.

Also, that Fire Prevention is consistent with review and approval of all fire sprinkler, standpipes and fire pump plans, including the requirement for freeze calculations.

For more information about this or other audit reports go to [clarkcountynv.gov/audit](http://clarkcountynv.gov/audit) or call (702) 455-3269.

## Audit Team

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Angela Darragh, Director  
Cynthia Birney, Audit Manager  
Felix Luna, Principal Auditor  
Mary Yanez, Internal Auditor

## Audit Committee

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Commissioner Michael Naft  
Commissioner April Becker  
Commissioner William McCurdy II

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## Background

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The Fire Prevention Bureau (FPB) is a division of the Clark County Fire Department that was established on July 20, 1955. Fire Prevention is responsible for conducting fire plan reviews and field inspections for new construction, tenant improvements, additions, building modifications, and other operations in accordance with the Nevada Revised Statutes and the Clark County Fire Code.

In March 2013, the Board of County Commissioners (Board) transferred supervision of the Fire Prevention Bureau from the Fire Department to the Clark County Building Department. Following this transfer, Fire Prevention personnel relocated to the Building Department's offices at the Clark County Russell Campus. This created a centralized hub for the development and construction community.

In September 2021, the Board transferred supervision of the Fire Prevention Bureau back to the Fire Department while still retaining operations, including staff, at the Russell Campus.

The Clark County Fire Code establishes minimum requirements for fire prevention and protection systems. These requirements aim to protect public health and safety from fire and explosion hazards. Clark County has adopted parts of the International Fire Code (IFC) and applicable National Fire Protection Association (NFPA) standards into the Fire Code.

Clark County Fire Code mandates that any property owner who intends to install or modify fire protection systems and equipment must first submit an application to the Fire Prevention Bureau and obtain the required permit(s).

### Fire Plan Permit Process

As part of the permitting process, Fire Prevention Bureau personnel conduct plan reviews and field inspections to ensure compliance with the provisions of the Fire Code. Fire Prevention uses Accela, a third-party software, to manage the permit process from start to finish. Through Accela, customers can apply online to initiate a plan review.

A plan review typically includes:

- Assessing requirements for fire-resistive construction and fire rated building components/materials.
- Evaluating the design and installation of fire protection systems, including fire alarm systems, standpipe systems and fire sprinkler systems.

- Verifying that fire protection system design provides adequate protection based on a building's occupancy classification, size and intended use.
- Ensuring that large events provide safe and clear means for occupants to exit an event. Including reviewing the layout of exits, walkways, corridors, stairways, and other egress components.
- Assessing plans for storage, handling, management and use of hazardous materials.

Customers must complete several steps before a permit is approved, as illustrated in Figure 1 and detailed below.

**FIGURE 1.** The Permitting Process



**Source:** Auditor prepared

### Initial Application

In the online Accela portal, customers select a permit type based on their specific project. This then generates a listing of required documents/information that must be provided and uploaded. Next, customers pay the initial permit fee and submit the application for preliminary review.

### Intake Team Preliminary Review

The Fire Prevention Intake Team performs the preliminary plan review working plans in the order they are received. They determine whether the application has the required information, and includes the required documentation based on the requested permit. The Intake Team also determines whether the initial fee is correct based on the permit type. The intake team will notify the customer if the application is not



complete. If necessary, the customer will add or fix any issues and resubmit the application or discontinue the process all together. After the initial review, the Intake Team moves the application to the plan checker queue.

### Plan Checker Review

After the initial review by the Intake Team, 15 Plan Checkers<sup>1</sup> pull plans from a review queue based on date received. Plan checkers are generally self-assign plans based on management guidance. This includes making the best effort to ensure that the same plan checker reviews related plans. Plan checkers generally review plans they have experience in, with experience being built over time and through exposure to different types of plans (e.g., high-rise buildings, larger commercial spaces etc.).

Plan checkers review plans to determine compliance with applicable Fire Code provisions and NFPA standards. Plan checkers communicate and work with customers when questions arise and/or clarification is needed. A plan review can take several weeks depending on the scale and complexity of the project.

When a plan fails to comply with code or NFPA standards, the plans checker sends the customer a correction letter requesting changes and/or clarifications to the plan. In some cases, plans undergo multiple rounds of corrections before the plan is Fire Code compliant.

Fire Prevention aims to complete fire plan reviews within 28 calendar days. Prior to July 1, 2019, customers had additional expedited plan review options, including a 3-day or 10-day plan review request, with fees tailored to the service level requested. Currently, customers can still request an express plan review by paying an additional fee, although specific timeframes are not guaranteed, as the express plan review request depends on staff availability and workload.

### Fee Assessment

After reviewing and approving a plan, the plan checker routes it back to the Intake Team. At this stage, intake staff calculate the final fees based on the reviewed plan's attributes and apply additional fees based on the Board-approved fee schedule.

Accela uses scripting<sup>2</sup> to generate plan fees based on information recorded in the system. This process requires accurate input to compute and charge the correct fees. Accela

<sup>1</sup> Fire Prevention Bureau also has four licensed professional engineers.

<sup>2</sup> In computing, a script is a relatively short and simple set of instructions that automate an otherwise manual process.

automatically generates and sends an invoice to the customer notifying them of the amount owed.

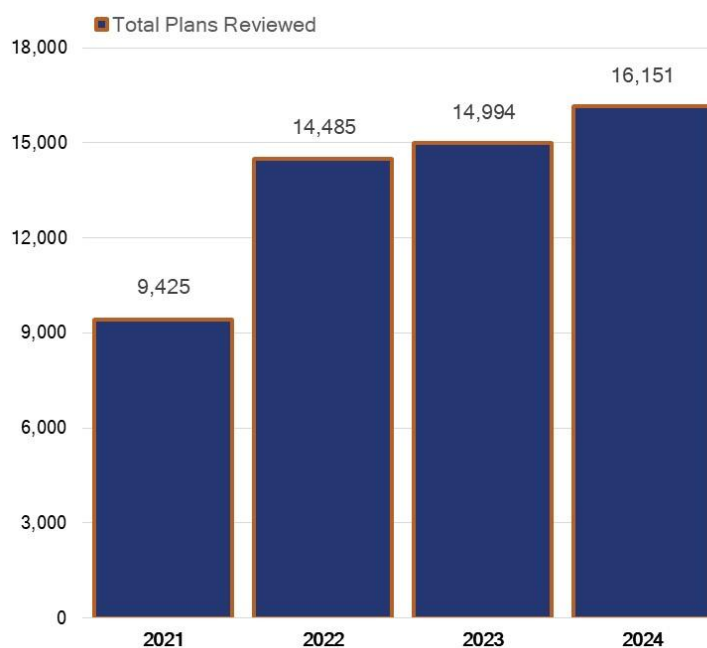
Accela issues a permit after the customer pays their assessment. After this payment, the customer may proceed with the construction project, pending an on-site inspection.

Permit fees partly fund the Fire Prevention Bureau. In fiscal year 2023, Fire Prevention collected \$4,165,641 in fee revenue.

### The Number of Fire Plan Reviews Has Increased Since 2021

The number of fire plans reviewed has risen significantly since 2021, increasing from 9,425 plans in 2021 to 16,151 plans in 2024. This growth represents approximately a 71% increase in plan review volume, as illustrated in Figure 2.

**FIGURE 2.** Plan Reviews Have Increased Since 2021



**Source:** Performance measures reported to the County Commissioner's Office.

### Complaint Against Fire Prevention Bureau

On September 15, 2021, Southern Nevada Fire Protection, Inc. filed a complaint against Clark County and the Fire Prevention Bureau. They alleged unequal treatment compared to competitors in how Fire Prevention applied and enforced freeze protection requirements for outdoor pipes. They claimed this treatment caused the denial or delay of their fire plans.

On January 31, 2024, Clark County and Southern Nevada Fire Protection mediated and agreed on a settlement. As part of



this agreement, the County paid Southern Nevada Fire Protection \$350,000 and committed to performing certain activities outlined in the settlement agreement. The Board approved the agreement on June 18, 2024, and this audit was initiated shortly thereafter as required by the settlement.

## Objectives

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The objectives of this audit were to determine whether:

- Policies, procedures, and internal controls<sup>3</sup> are designed and operating effectively to ensure fire prevention plans are reviewed in a fair and timely basis and personal bias is not a factor in the review and approval of fire prevention plans; and
- Fire Prevention has been consistent with review and approval of all fire sprinklers, standpipes and fire pump plans, including requirement of freeze calculations.

## Conclusions

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Overall, we believe that fire prevention generally reviews plans consistently and in accordance with laws and regulations, but additional procedures are needed to ensure fair, timely and unbiased plan reviews.

We found that Fire Prevention has not established a formal quality control process, heat loss/ freeze protection guidance, intake written policies and procedures, or a professional certification monitoring process. Additionally, there is no fee for plan resubmittals.

We identified one plan that did not have a heat loss calculation when similar scenarios included this calculation. We also identified some plans with incorrect fee assessments and some permits that were issued with outstanding balances due.

We also found opportunities for improvement, including enhancing the conflict-of-interest monitoring process, refining the Accela user rights groups, and publishing the decision appeal/escalation process.

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

<sup>3</sup> Internal control is a process used by management to help an entity achieve its goals.  
<https://www.gao.gov/assets/gao-14-704g.pdf>

penalties. It also considers the impact on confidentiality, integrity, and availability of data.

## 4 Total Audit Findings

### 2 High Risk



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

### 2 Medium Risk Findings



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.

### 0 Low Risk Findings



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, Recommendations, and Responses

### Finding #1 - Additional Processes Are Needed to Ensure Fair, Timely and Unbiased Fire Plan Reviews



While Fire Prevention has some procedures in place to ensure fair, timely and unbiased plan reviews, additional procedures are needed in several areas.

#### No Formal Quality Control Process

Fire Prevention does not have a formal quality control process or review process for approved fire plans.

Fire Prevention Plan Checkers have full discretion to select and review plans. They generally use a first-in, first-out approach when selecting plans for review and typically focus on areas where they have experience<sup>4</sup>.

While management monitors the dates of in-progress and pending permit applications to ensure a prompt review, the work of plan checkers is not formally reviewed.

Staff work is reviewed informally only when plan checkers or customers raise concerns about Fire Code interpretation. Management does not perform independent or quality control reviews beyond this.

In addition, fire plan checkers eligible for a step<sup>5</sup> increase receive annual performance evaluations based on their customer service delivery, interactions with the public, interactions with contractors, and their ability to effectively provide code explanation and references. However, there is no annual performance review performed on plan checkers that are more senior and have reached the top of the compensation schedule after 5 years.

Reviewing Work of Plan Checkers is Important to Ensure Work is Properly Performed and Department Guidelines are Being Followed

Without a quality control review process, the fire plans review may lead to unfair, inequitable, and biased contractor treatment going undetected. It could also result in approved noncompliant fire plans going undetected. Finally, it decreases opportunities for coaching, feedback, and staff development to enhance work performance when needed.

<sup>4</sup> Experience is built over time, and Fire Prevention provides training and exposure to all plan types.

<sup>5</sup> Steps are incremental increases in compensation based on merit using an established compensation schedule.

## No Heat Loss / Freeze Calculation Guidance for Unclear Code

We found that fire plan checkers meet regularly via staff meetings, form internal working groups, participate in regional committees, and collaborate on various fire protection issues. However, there are no written guidelines for when a heat loss/freeze calculation is required in unclear code scenarios.

Without formal guidance, plan reviewers may inconsistently apply freeze protection calculation requirements. Additionally, fire plan checkers may fail to request freeze calculations from applicants when necessary to ensure Fire Code compliance.

## No Process to Monitor Conflicts of Interest

During the recruitment process, Fire Prevention management reviews a potential candidate's prior work history. This may identify potential conflicts of interest. Management also encourages staff to voluntarily disclose any other conflict of interests during onboarding. If a conflict of interest is identified, the plan checker is prohibited from reviewing the corresponding plans until management deems necessary. However, this restriction is not written in formal department policy.

### What is a conflict of interest?

A conflict of interest is when personal interests have the potential to compromise professional judgment or actions.

The County requires an annual secondary employment disclosure, which the department completes. This disclosure focuses on secondary employment activities that could potentially create a conflict of interest with the County. Beyond this, there is no formal process to disclose and monitor potential conflict of interest through personal relationships or financial interest.

There is a risk that staff may review plans for companies in which they or their families have an interest in, without management's knowledge. This could lead to inappropriate approvals or disapprovals, as well as unfair treatment of other companies.

## No Process to Monitor Staff's Professional Certification Status

Reviewing fire plans is a specialized skill that demands expertise in complex and technical Fire Code standards. As part of their current job requirements, plan checkers are

required to obtain and maintain professional certifications related to fire prevention and fire protection.

These certifications require continuing education to maintain their active status. Through continued education, staff strengthen their code knowledge, plan review skills and general fire industry knowledge.

We found that Fire Prevention management does not formally monitor whether plan checkers are maintaining their professional certifications.

Certifications require payment of membership<sup>6</sup> dues to maintain active status. Staff requests reimbursement for their membership dues throughout the year. These reimbursements requests are typically approved by management. Through this reimbursement process, management has a high-level awareness of who has renewed their certifications. Beyond this, there is no formal process to monitor staff's certification status.

#### **Clark County Job Class Description - Fire Plans Checker, as of December 1, 2016.**

##### **Licensing and Certification:**

Shall possess and maintain International Code Council (ICC) certifications as a Fire Plans Examiner and Commercial Fire Sprinkler Plans Examiner within one (1) year of appointment. In Addition, shall possess and maintain and ICC Commercial Fire Alarm Plans Examiner II certification within two (2) years of appointment.

### **No Written Policies and Procedures for Intake Staff**

We found that while intake staff are generally knowledgeable on the submittal, intake and fee assessment process, there are no written policies and procedures in this area.

Not having written policies and procedures can result in inconsistent operations and departmental standards. Written policies and procedures also provide a reference guide for new and existing staff.

### **Escalation / Second Opinion Process Not Posted on Fire Prevention Website**

Fire Prevention has not posted the code escalation process on their public website.

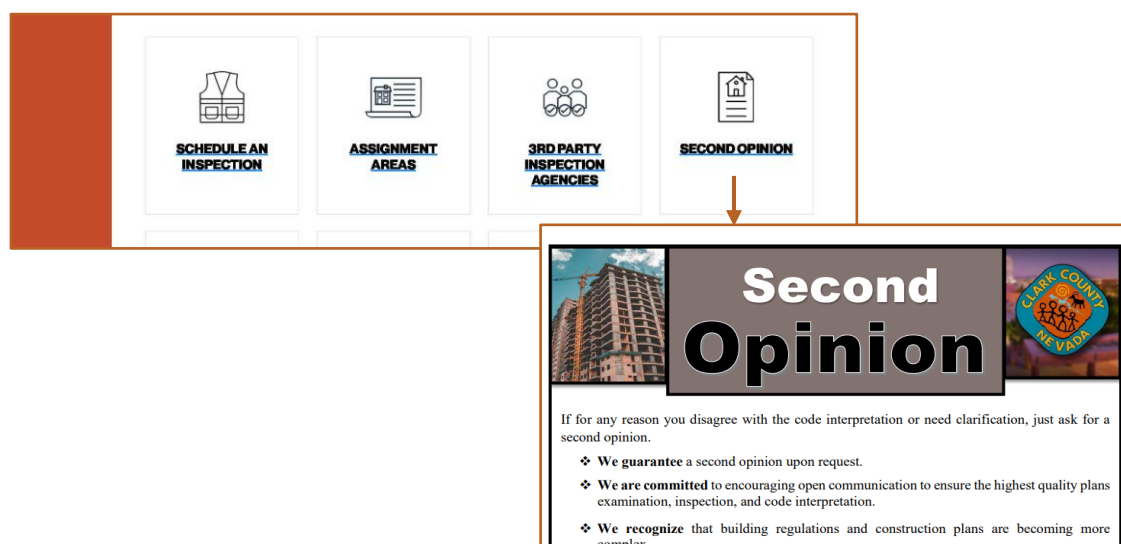
<sup>6</sup> ICC certifications are valid for three years.

The informal escalation process is as follows:

1. **Initial Disagreement:** The assigned plan checker reviews the fire plan and collaborates with the customer if there are disagreements regarding the interpretation or applicability of the Fire Code.
2. **Supervisor Involvement:** If resolution is not reached, the plan checker refers the issue to a supervisor and engineer for further review and assistance.
3. **Fire Chief Notification:** Should the disagreement continue, the unresolved items are given to the Fire Chief, who resolves all remaining concerns.

Fire Prevention publishes supervisor contact information on their website; however, they do not include the escalation process. In contrast, the Clark County Building Department publishes a similar process for resolving building code interpretation differences, as illustrated in Figure 4.

**FIGURE 4.** Other County Departments Post Second Opinion Request Procedures on Their Websites.



Source: Clark County Building Department website.

Fire Prevention has established a Board of Appeals<sup>7</sup> with publicly posted meeting agendas, but we believe that sharing the escalation /second opinion process on the website could benefit applicants with plan questions or concerns.

Lack of knowing the escalation path may lead to delays and inefficiencies during the plan review process when there are questions or concerns.

<sup>7</sup> [https://www.clarkcountynv.gov/government/departments/fire/clark\\_county\\_board\\_of\\_fire\\_code\\_appeals.php](https://www.clarkcountynv.gov/government/departments/fire/clark_county_board_of_fire_code_appeals.php)



## Fire Sprinkler Checklist Not Posted

We found that Fire Prevention did not post the fire sprinkler plan checklist on their website until September 2024, when the issue was discussed with them as a result of this audit.

Fire plan checkers use various checklists to guide the review process. These checklists are condensed versions of NFPA standards, emphasizing critical requirements. Given that the NFPA standards book is several hundred pages long, these checklists can be helpful for customers to ensure they meet requirements.

We believe publishing relevant plan checklists provides a minimum standard for applicants and could help with reducing incomplete plan submittals and processing time.

## Fee Schedule Does Not Include Charges for Resubmittals

Lack of Resubmittal Fees  
May Encourage  
Incomplete Plan Submittal

Plan checkers issue review comment letters to customers when their fire plans are incomplete, noncompliant with Fire Code, or require clarification to be approved. Customers correct the issue(s) and resubmit the plans for further review, or in some cases, cancel the application. If plans are still noncompliant after the customer makes a first round of changes, the fire plan checkers issue more comments. This resubmittal process may happen multiple times before the plan checker approves the fire plan. This increases the processing time and staff resources needed. It also creates a situation where customers can rely on County expertise to create plans rather than hire their own qualified staff.

All fees charged for plan reviews are approved by the Board of County Commissioners. We found that the Board approved fee schedule does not have a fee category for fire plan resubmittals.

The fee schedule approved in late 2023 did not include a plan resubmittal fee. Since then, the Board has amended the Fire Code fee schedule but fees for resubmittal have not been added back.

Fire Prevention drafted an ordinance to add resubmittal fees and update other fees in early 2024. However, the Department has not yet submitted the ordinance to the Board for approval as a business impact statement still needs to be completed.<sup>8</sup>

<sup>8</sup> The fee change requires a business impact statement, per NRS 237.080 & NRS 237.090

### *Recommendations*

- Establish the following fire plan review processes to ensure adherence to department standards and compliance with Fire Code requirements:
  - Implement a documented periodic spot check or full review of approved fire plans. Include coverage of all fire plan types and/or staff.
  - Review these plans for adherence to applicable standards and department standards.
  - Perform annual performance reviews for all staff.
- Establish written guidelines for heat loss/ freeze protection requirements.
- Create and implement a formal process to ensure staff maintain certifications as required by their job duties.
- Establish a conflict-of-interest process and formalize a written policy to include the following:
  - A cooling-off period to prevent plan checkers from reviewing plans when a conflict of interest exists.
  - Request staff disclose conflict of interest at least annually, and also when new interests are gained, or when an existing conflict changes. Include conflicts for personal relationships and financial interest in fire prevention contractors that may submit plans for review.
  - During the annual conflict of interest assessment, remind staff to avoid reviewing plans when they have a stake in the company that submitted the plan.
- Establish policies and procedures over the submittal, intake and fee assessment process.
- Update the Fire Prevention website with the escalation process to improve customer service and minimize delays.
- Continue to add NFPA related checklists to the Fire Prevention public website as they become available.
- Restart the process to create an ordinance for inclusion of fees on resubmitted plans.

### *Management Response*

- CCFD will reestablish the quarterly QA audit reviews by the end of Q3 2025 to ensure appropriate and consistent reviews are conducted. These reviews are a random plan selection re-reviewed by a peer based on the appropriate standard or checklist. The details of the review are documented on the QA review form and used to detect review patterns or areas of emphasis. CCFD will also investigate the feasibility of establishing annual

performance reviews for staff after they have reached the top of the pay scale.

- CCFD will draft an internal policy by the end of Q3 to establish guidelines for when freeze protection of piping shall be required. The department has already developed a spreadsheet to indicate the prescribed amount of insulation required based on the pipe size without needing to provide additional calculations.
- CCFD will verify employees are current in all required certifications during the annual safety check. These checks are completed during the team members' birthday month. During this check supervisors verify staff are maintaining required safety equipment, conducting the required annual physicals, and verifying NV driver's licenses.
- CCFD will establish a cooling off period for employees who formerly worked for fire protection contractors. An internal policy will be established to annually monitor potential conflicts of interest. A document will be created for staff to disclose their own, or their family members', potential conflicts of interest. Management will use these disclosures to maintain the appropriate separations and work assignments. These policies and procedures will be reviewed and documented annually by the calendar year with all members of the Fire Prevention Bureau. Initial development and review to be completed prior to the end of 2025.
- CCFD is engaged in an ongoing effort to establish desk manuals for the intake and administrative staff and will complete the project and training at the end of Q1 2026. These will be used in part to establish a training program for the group. They will also be used to establish policies and procedures for each position.
- CCFD will post the second opinion process on its website. This process is very similar to the process used by the Building Department.
- CCFD will continue to develop plan review checklists based on the various NFPA standards as well as the adopted fire code. This is an on-going process and as the checklists are developed, they will be released for public use and posted on the website for use by stakeholders.
- CCFD has included fees for resubmittals and revisions in the upcoming fire code adoption. This adoption is

tentatively scheduled to go before the BCC in September with an effective date in January of 2026.

- CCFD has included fees for resubmittals and revisions in the upcoming fire code adoption. This adoption is tentatively scheduled to go before the BCC in September with an effective date in January of 2026.

## Finding #2 - Accela User Rights Should Be Periodically Reviewed and User Groupings Should Be Modified



We reviewed the October 24, 2024, Accela user access report and identified 81 Fire Prevention users with privileged financial rights. We found that 31 of those users have rights that appear unreasonable based on their job class description.

Privileged financial rights allow Accela users to waive or adjust fees. The supervisory finance team typically has these rights, and non-finance members should not have this access.

We also found that two administrative staff members belong to a user group with access to all system functions, including those typically reserved for management. This arrangement exists because the required system access for their jobs cannot be granted without including them in this user group. This instance does not comply with the County Information Technology Directive 1.

Office Support Specialists and administrative staff members should not be in the same user group as senior management. Since this group has all system access, it allows an office specialist or administrative staff access to privileged system functions such as fee modification, overrides, plan approvals without fee payment, etc.

### Clark County Information Technology Directive No. 1:

#### IV. PROCEDURE

##### C. System Access Control

##### 2. Authentication.

b. *Users Accounts.* Authorized user access to County Computing Systems and Networks must be controlled on the basis of rights and permissions that are assigned to each user or group. Each authorized user or group shall be granted the minimum set of rights and permissions necessary to accomplish their assigned departmental tasks.

The Accela IT support group performs a quarterly user access review, during which departments using Accela confirm whether active users still require system access or have changed positions. This review does not include an assessment of specific user rights. Departments that use Accela request user access changes when staff modify their responsibilities, change job functions, or leave their positions.

Overall, we believe the current Accela user grouping creates a control weakness, as some users have access to system functions outside of their job duties.

The absence of periodic user permission reviews, coupled with privileged rights, can lead to inappropriate access and activities going undetected.

### *Recommendations*

- Perform a user access review to verify that each group's assigned user rights are appropriate and aligned with their roles and responsibilities.
- Grant the minimum set of rights and permissions necessary to accomplish their assigned departmental tasks for each group.
- Assign users to their appropriate groups.
- Establish policies and procedures for reviewing Accela user access and permissions at least annually in compliance with Technology Directive 1.

### *Management Response*

- CCFD will review prior to the end of Q3 2025 with our IT department to validate all Fire Prevention Accela users have the appropriate access for their assigned job. These permissions will be re-reviewed annually.
- CCFD will establish and grant the minimum rights and permissions to each work group based on job function/task upon completion of the review.
- CCFD will assign users to the appropriate Accela group based on work group job function and task upon completion of the review.
- CCFD will establish a procedure to include the review of user access and permissions as part of the annual safety check/driver's license checks to ensure that rights and permissions are appropriate to job function/task. During this check supervisors verify staff are maintaining the required safety equipment, conducting required annual physicals, and verifying NV driver's licenses. This check

will be completed annually during the team members' birthday month.

### Finding #3 - Heat Loss Calculation Missing in One Plan Despite Inclusion in Similar Submissions

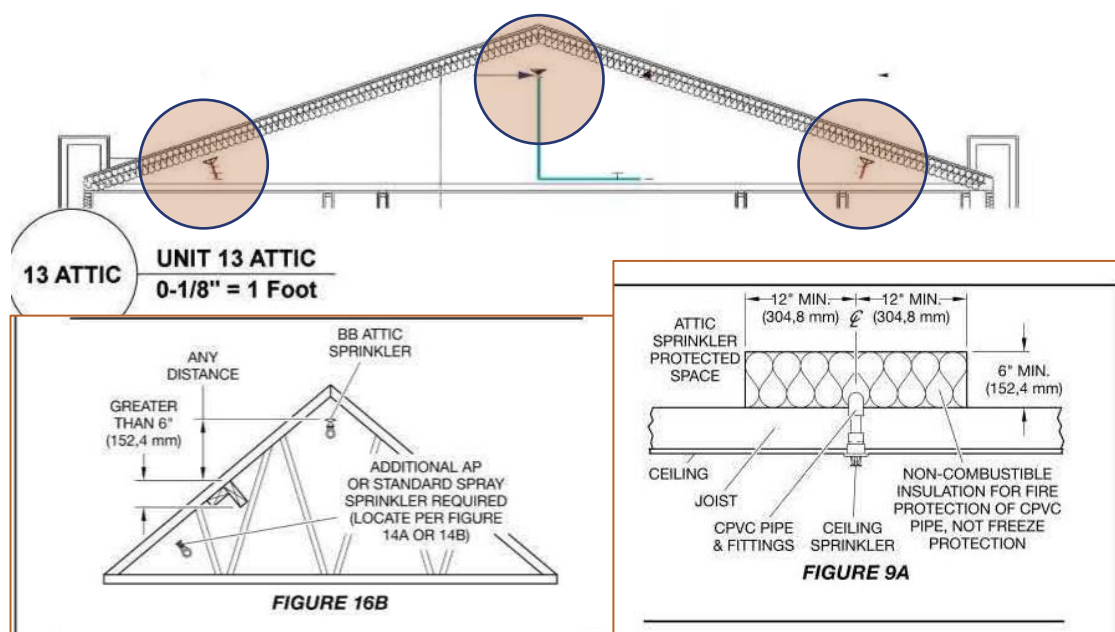


National Fire Protection Association (NFPA) Standard 8.16.4.1 covers protection of piping against freezing. NFPA standards require that for protection systems where any portion of the system is subject to freezing and cannot reliably maintain temperature at or above 40 degrees Fahrenheit, designers must install a dry pipe or preaction system<sup>9</sup>.

NFPA standards also allow for water filled piping in these conditions, provided that a professional engineer verifies that the system will not freeze based on a heat loss calculation.

We used professional judgement to select 15 fire plans (*out of 56,861 for the audit period*) to review Fire Code compliance. Of the 15 fire plans reviewed, 1 plan presented a situation where a freeze protection calculation requirement was questionable. In the plan, the piping was situated in the building's attic between a conditioned area and non-conditioned area as shown in Figure 3.

**FIGURE 3.** Excerpt of Fire Sprinkler Plan In Between Conditioned and Unconditioned Space



**Source:** Reviewed fire plan

<sup>9</sup> Preaction fire sprinklers are a dry sprinkler system - water is not contained in the pipes but is held back by a pre-action valve. Preaction valves are electrically operated and activated by heat, smoke or flame.



This particular plan did not include an engineer-prepared calculation verifying the wet pipe's resistance to freezing under sustained temperatures below 40-degrees. However, plan checkers have required that information on similar submissions.

Fire Prevention management confirmed the plan adhered to Fire Code requirements. Since the insulated piping was located close to the conditioned space, the insulation should retain sufficient heat to prevent freezing.

This scenario highlights the challenge of maintaining consistency in applying freeze protection standards, particularly when Fire Code provisions vary, and each fire plan is different.

We believe this is an isolated incident, as other plans<sup>10</sup> that we reviewed show consistency in requiring freeze calculations.

### *Recommendations*

- Strengthen management oversight and finalize guidelines for the heat loss/freeze protection calculation requirement to enhance consistency when reviewing and approving the fire plans.

### *Management Response*

- CCFD will finalize the guidelines and spreadsheet for the heat loss/freeze protection requirements and provide direction and training for this requirement prior to the end of Q3 2025. These guidelines will be posted for industry use/understanding.

## Finding #4 - Errors in Fee Assessments and Permits Approved Without Required Payments



The intake team verifies the initial fee for each application based on the permit type and service delivery requested. Once plan checkers approve a fire plan, the intake team adds any additional fees that may be required. All fees follow the schedule approved by the Board of County Commissioners.<sup>11</sup>

### **Assessment Fees Not Charged in Accordance with the Board Approved Schedule**

We used professional judgement to select a sample of 40 fire plans (*out of 56,861 for the audit period*). Among the 40 reviewed fire plans, we identified 3 with total undercharged fees of \$2,817.

<sup>10</sup> See Appendix A for more on our sampling and methodology.

<sup>11</sup> This audit included plans that were subject to the 2018 fee schedule and plans that were subject to the 2023 fee schedule.

Fee assessments for these three plans followed the 2018 fee schedule, which was in effect at the time of the application. The reasons for the differences were as follows:

- **Fire Plan 1:** Customer requested a change in the service level<sup>12</sup> from a 10-Day plan review to a more expensive 3-Day plan review, but the higher fee was not charged.
- **Fire Plan 2:** Customer requested a change in the service level from a 10-Day plan review to a more expensive immediate plan review, but the higher fee was not charged.
- **Fire Plan 3:** The department assessed an automatic sprinkler plan with the incorrect number of sprinkler heads which undercharged the fee<sup>13</sup>

Due to changes in the fee structure in 2023, we used professional judgment to select an additional 30 fire plans (*out of 56,861 during the audit period*) where the 2023 fee schedule was applicable to determine if there continued to be errors. For this review we found that 7 of the 30 plans (23%) were incorrectly assessed with total overcharges of \$965.

Table 1 shows the differences between our calculated charges and the fee the customer was assessed.

**TABLE 1.** Testing of Fee Assessments Indicates Customers Were Incorrectly Charged

	Invoice Amount	Auditor's Calculation	Difference (+/-)	Error %
Discrepancies In Plans Subject to 2018 Fee Schedule				
1	\$617	\$681	-\$64	-9%
2	\$1,374	\$2,085	-\$711	-34%
3	\$4,210	\$6,252	-\$2,042	-33%
<b>Total</b>	<b>\$6,201</b>	<b>\$9,018</b>	<b>-\$2,817</b>	<b>-31%</b>
Discrepancies In Plans Subject to 2023 Fee Schedule				
1	\$180	\$90	\$90	100%
2	\$180	\$90	\$90	100%

<sup>12</sup> Service level refers to the speed by which the applicant is requesting the fire plan be reviewed. This is a request only and not a guarantee. In the 2018 fee schedule, there were different service levels available.

<sup>13</sup> The 2018 fee schedule included a device count provision for the fee assessment. This is not applicable in the 2023 fee schedule.

3	\$180	\$90	\$90	100%
4	\$180	\$90	\$90	100%
5	\$270	\$180	\$90	50%
6	\$810	\$630	\$180	29%
7	\$1,543	\$1,208	\$335	28%
<b>Total</b>	<b>\$3,343</b>	<b>\$2,378</b>	<b>\$965</b>	<b>41%</b>

Source: Auditor testing

While we are unable to extrapolate our results to the entire population<sup>14</sup>, it illustrates that charging errors are happening without being detected and corrected. Undercharged plans result in Fire Prevention collecting less fees than entitled based on the Board approved fee schedule. These funds are used to support department operations. On the other hand, overcharging customers harms the reputation of the County. Also, the ability to incorrectly charge customers without oversight creates an opportunity for fraud, theft, or favoritism.

### Permits Issued with Unpaid Balances

When the intake team assesses a fee, the applicant must make full payment online before Accela issues a permit to begin construction. Fire Prevention generally does not waive fees.

To validate this position, we selected 30 fire plans (*out of 2,588 records*) where the amount paid indicated \$0 or less<sup>15</sup>. Of the 30 fire plans reviewed, we found 2 records that had permits issued with unpaid balances totaling \$1,080.

Additionally, while reviewing fee assessments for plans subject to the 2023 Fee Schedule (*as outlined above*), we identified three plans with issued permits that had unpaid balances totaling \$1,260. The department promptly collected these unpaid amounts after we informed them of our finding.

Accela automatically notifies applicants when there is a fee charged. However, there was a malfunction in the system and the above applicants did not receive a notification. Absent the system notification, the department does not have an

<sup>14</sup> With the 70 fire plans reviewed there's a 14.29% error rate ( $10 / 70 = 14.29\%$ ). Meaning, 14.29% of sampled plans were incorrectly assessed. Applying this error rate to our total population would suggest 8,123 fire plans ( $14.29\%$  of  $56,861$ ) were incorrectly assessed during the audit period. However, our sample selection was not a statistical sample; therefore, we cannot extrapolate the error rate to the entire population. In addition, each fire plan is unique by design and may not have incurred the same charges.

<sup>15</sup> The 2,588 records showing an amount paid of \$0 or less, without more context, do not necessarily show an exception. In Accela, the parent-child hierarchy between permit records may result in child records displaying \$0 paid because the fees are assessed and recorded on the parent record.

established collection policy. Uncollected accounts result in lost revenue that is used to pay for operations.

### *Recommendations*

- Provide fee assessment training to new and existing staff.
- Periodically monitor staff compliance with the fee assessment process and provide additional training as needed.
- Establish a collection policy for applications and identify additional permits with outstanding or unpaid fees. Attempt to collect the outstanding fees.
- Update the Accela application to ensure applicants make full payment before issuing a construction permit.
- The department should contact the District Attorney, Civil Division, for further guidance on writing off closed accounts with unpaid and uncollectable balances.

### *Management Response*

- CCFD will establish and provide fee verification/assessment training to appropriate staff members. Training will be provided and completed by Q4 2025, prior to the adoption of the new code which is intended to become effective in January 2026.
- CCFD will begin conducting a monthly audit of a random application for each intake staff member responsible for fee verification/assessment by the end of Q4. Training will be provided as needed. This equates to 1 per person, per quarter, which is reasonable without creating unrealistic expectations.
- CCFD will work with IT in Q4 2025 to develop/refine an Accela report to identify applications with outstanding or unpaid fees. CCFD will establish a procedure for billing and collecting outstanding balances on the applications.
- CCFD will work with IT to ensure that the Accela programming requires full payment prior to the issuance of a construction permit. In previous Accela programming this was a requirement. Will verify that it is functioning and correct as needed.
- CCFD will work through the CCFD assigned Civil DA through Q4 2025 for guidance on account collections or writing off closed accounts with unpaid and uncollectable accounts.

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

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### Scope

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The audit covered the period from January 1, 2019, through January 31, 2024. The last day of field work was March 26, 2025. This audit was performed due to a settlement agreement between Clark County, Nevada and Southern Nevada Fire Protection, Inc.

### Methodology

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To accomplish our objectives, we performed a preliminary survey where we gathered background information; reviewed the department's performance measures; conducted a survey and analysis of issued permits; reviewed and analyzed historical weather records to confirm regional freeze conditions; reviewed department revenue and expenditure trends; 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:

- Used professional judgment to develop nine best practices that we believe should be present in the department's control environment in order to prevent fire prevention plan review from being unfair, untimely, inconsistent, and without any bias towards the applicant or project owner.
- Used professional judgement to select 30 fire prevention plans (*out of 56,861 plans during the audit period*) to determine whether the department reviewed and processed the plans in a prompt manner based on expected review timelines and any discrepancies were not a result of bias towards the applicant.
- Used professional judgement to select 15 fire prevention plans (*out of 56,861 plans during the audit period*) to determine whether fire suppression plans were Fire Code compliant, including freeze protection requirements and any review notes/comments were fair and valid. We also received help from the Assistant Fire Chief to review these plans due to his expertise in fire prevention. Since the Assistant Fire Chief was not involved in the initial review process, he served as independent reviewer for the purpose of our audit.

- Used professional judgement to select a sample of 8 (*out of 2,914 records*) plans pertaining to multi-family and self-storage facilities to determine whether the department applied freeze considerations consistently.
- Identified 12,874 fire prevention plans from the Accela application and analyzed data trends to identify whether any contractor's plans were reviewed in an untimely manner compared to their peer group.
- Reviewed fire plans check staff's conflict of interest reporting process to determine whether the internal controls designed detect and prevent conflict of interest in the plan review process.
- Compared all fire plan checkers (*total of 15*), against Nevada Secretary of State and Fire Marshal records to identify any affiliation between plan checkers and fire protection business entities and to determine whether management is aware of the conflict.
- Reviewed the fire plans check training process to determine whether internal controls are designed to ensure staff possess and develop the knowledge needed to properly review fire prevention plans.
- Identified 20 fire prevention employees as of August 14, 2024, to confirm whether these employees possessed the required International Code Council plan checker, engineer, and/or state fire marshal certification required for their position.
- Used professional judgement to select a total of 70 fire prevention plans (*out of 56,861 plans during the audit period*) to determine whether the department assessed fees correctly based on the 2018 and 2023 fee schedules.
- Identified 13 Accela user rights which we believe grant elevated financial access (*out of 360 unique user rights*) and determined whether a user's access to these rights is appropriate based on the user's job duties.
- Used professional judgment to select 30 (*out of 2,588*) fire prevention plans that indicated \$0 or less paid to determine whether the department assessed the fees correctly, and reasoning exists for any uncollected fees.
- Reviewed the Accela user rights review process to determine if a periodic review is performed.
- Identified 82 active Accela users as December 11, 2024, to determine whether access is appropriate based on employment status.

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

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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.