



Audit Department

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Angela M. Darragh, CPA, CFE, CISA, Director

January 29, 2020

Ms. Yolanda King
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89106

Dear Ms. King:

We recently performed a follow-up audit of the Goodsprings Justice Court Minimum Accounting Standards (MAS) Review audit dated April 25, 2018. Our objective was to determine whether corrective actions have been implemented to address the original audit findings.

In order to accomplish our objective, we requested documentation from the Goodsprings Justice Court to obtain a status of the items noted during the original audit. We then performed the following procedures:

- Examined the Court's written MAS policies and procedures to determine whether previously absent standards are now addressed and examined evidence that the policies were provided to staff;
- Used professional judgment to randomly select four bank deposits and examined documentation to confirm whether at least two staff members were involved in the preparation and verification of the deposits;
- Used professional judgement to select two monthly bank reconciliations to determine whether the reconciliation was reviewed by a person independent of the preparation;
- Examined documentation evidencing a periodic review of the fee schedule programmed into the Court's case management system;
- Obtained and reviewed evidence that the Court's staff is provided with annual Payment Card Industry (PCI) data security standards training and the Court's security assessment has been performed;
- Reviewed the Court's manual receipt log to determine whether all required MAS components are present and obtained evidence that a periodic inventory of the manual receipts is being performed;
- Reviewed the Court's case management system's user access listing, as of September 16, 2019, to determine whether access to the system was limited to active employees; and
- Examined documentation evidencing the existence of a log listing employees who have access to the Court's safe and whether spare keys to secured areas and locking devices are kept in a two-lock key box.

Ms. Yolanda King, County Manager

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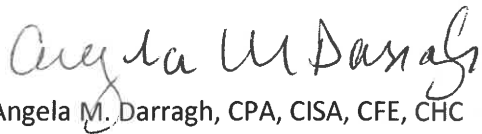
As part of the audit procedures, we determined that internal controls related to audit findings are sufficient. The scope of the audit covered the period from July 2018 to September 2019. The last day of field work was September 17, 2019.

The Goodsprings Justice Court took appropriate action to address the conditions noted in the original audit report and all findings have been resolved.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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.

We appreciate the cooperation and assistance provided by the Goodsprings Justice Court.

Sincerely,

A handwritten signature in cursive script that reads "Angela M. Darragh". The signature is written in black ink and is positioned above the printed name and title.

Angela M. Darragh, CPA, CISA, CFE, CHC
Audit Director