



Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120
(702) 455-3269 • Fax (702) 455-3893

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

July 29, 2020

Ms. Yolanda King
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89155

Dear Ms. King:

We recently completed a follow up audit of the North Las Vegas Constable (NLVC) revenue and expenditure audit issued April 24, 2019. Our audit objective was to determine whether the NLVC took actions to correct the findings from the original audit report.

In the original audit, we found that:

- Some deputy constable payrolls had errors, the computations in the payroll calculator needed updating and calculations needed independent review;
- Change fund, bank deposit, payment reversals and bank account reconciliation controls needed to be improved;
- Cash overage-shortage policies and procedures, as well as job functions, needed to be documented;
- A periodic review of the case management's user access and audit logs needed to be implemented;
- The Office needed to improve on logging out of the case management system;
- A payment classification in the case management system needed to be updated for accuracy;
- Procedures for obtaining and retaining oaths of office needed to be implemented; and
- The Office needed to consult with their Deputy District Attorney to confirm the appropriateness of their garnishment exemption holding practices.

In order to accomplish our objective, we interviewed office staff to obtain the status of the findings included in the original audit. We then performed the following procedures:

- Obtained the most recent electronic payroll calculation spreadsheet and reviewed the programmed formulas for accuracy;

- Used professional judgment to select four deputy payroll reimbursement requests to determine the accuracy of the request by tracing to supporting documentation and confirming the remittance of the funds to the corresponding deputy;
- Used professional judgment to select four pay periods to determine the accuracy of deputy constable payroll calculations by agreeing to the compensation schedule and tracing to the supporting work-performed logs;
- Obtained and reviewed for completeness the new policies and procedures related to cash handling, deposit preparation, payment reversals, payroll processing, and job functions;
- Used professional judgment to select three months of bank reconciliations for the deputy payroll account and County sweep account and reviewed the reconciliations for appropriateness and signatures evidencing the preparation and review;
- Used professional judgment to select 12 reversed transactions totaling \$3,309 (*out of \$8,616 in reversed payments during the audit period*) to determine whether the reversal was reviewed, and reasoning documented;
- Examined documentation related to change banks balancing and 15 bank deposits for signatures evidencing reconciliation, verification and independent review;
- Obtained an e-mail communication from the North Las Vegas Constable's office evidencing an opinion request that garnishment exemption procedures are adequate;
- Determined whether a review of the case management system's user access and available audit logs is occurring by requesting evidence supporting any reviews;
- Examined the case management log in and log out report for the period of July 2019 to December 2019 to determine whether staff is consistently logging out of the case management system;
- Determined whether the payment classification in the case management system has been updated by requesting and reviewing documentation pertaining to the configuration; and
- Confirmed that all deputy constables have an oath of office filed with the County Recorder and reviewed for completeness the newly implemented procedures for managing oaths of office.

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. Our scope included the period July 1, 2019 to December 31, 2019. The last day of fieldwork was 2/20/2020.

Based on our work, we believe the North Las Vegas Constable took appropriate action to address 5 of the 7 findings noted in the original audit report.

While the payroll computations are generally correct, we did identify one reimbursement request voucher that included \$2,000 in unsupported expenditures. This same voucher included a request for reimbursement for 2 small payments made to County staff (*\$500 and \$250 respectfully*), which is

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generally not allowed. Based on testing and reviewing additional reimbursement requests, we believe this was an isolated incident.

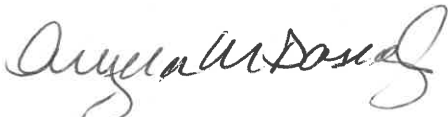
We found that the controls for the case management system still need improvement – namely, the user access review needs to be completed and logging out of the case management is not consistent, as we found 57 instances (*out of 133, or 43%*) where a user failed to log out of the application.

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 thank the North Las Vegas Constable team and the Information Technology department for their assistance and cooperation in conducting this review.

Attached is the North Las Vegas Constable's response to the audit.

Sincerely,



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

Attachment: North Las Vegas Constable Audit Response

ROBERT L. ELIASON
CONSTABLE

CONSTABLE'S OFFICE
NORTH LAS VEGAS TOWNSHIP
2428 Martin Luther King Boulevard
North Las Vegas, Nevada 89032

TELEPHONE
(702) 455-7800
FAX: (702) 399-3099

June 24th, 2020

Angela Darragh
Audit Director
Clark County, NV

Our response to the follow up audit of the North Las Vegas Constable's Office is as follows:

In regards to the area of unsupported expenditures identified in the follow up audit, this was a one-time stimulus. We were unaware of the criteria on how to document such. If a similar situation occurs going forward, we will get in touch with our budget analyst to see if we are able to do so and what criteria needs to be met.

In regards to user access review, there is one active user profile for our case management system due to our Senior Legal Office Specialist's retirement in February. Our IT department did add a Login-Logout Report for us to run and we will conduct monthly reviews of that report once we are fully staffed. Please see attached listing of active Courtview Accounts/Password Last Changed and also a copy of the current month's Login-Logout Report.

Thank you,

Robert L. Eliason