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# AUDIT REPORT

The Election  
Department  
Implemented  
Corrective Actions  
to Address  
Relevant Findings  
from the Poll Book  
and Voter  
Registration  
Applications Audit

April 2024

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# Audit Executive Summary

## Poll Book and Voter Registration Applications Follow Up

April 2024

**Background** | We performed a follow-up audit of the Election Poll Book and Voter Registration Applications audit issued on April 28, 2021.

In the original audit we found:

- Controls over database user credentials could be improved;
- Opportunities to improve logical controls;
- Policy and procedures pertaining to poll worker applications, training and NRS 293.217 should be created or revised;
- Policies and procedures for poll workers are not always followed;
- Background checks on certain employees should be considered;
- Opportunities to improve various IT controls;
- A voter registration list update did not capture some necessary amendments.

**Objectives** | We conducted this audit to determine whether the Election Department implemented corrective action to resolve the findings in the original audit.

## Summary and Key Findings |

Since the original audit, the Election Department replaced the applications included in the audit.

The Election Department replaced the Poll Book Application in 2022 and the Voter Registration application in 2023. We limited our scope for this follow up to general findings still applicable to the environment. In this follow-up audit, we reviewed 5 out of 12 original findings.

We found the Election Department implemented corrective actions to address 5 of 5 findings in the original audit.

The Election Department implemented the following:

- Implemented procedures for independence acknowledgement forms to be signed during poll worker training.
- Created procedures to ensure poll workers are active voters.
- Background checks for Team leads and Assistant Team Leads.
- Updated the Business Continuity Plan and conducted testing of the plan.
- Implemented a detailed tracking process for hardware disposal.

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## Audit Team

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## Audit Committee

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Commissioner Michael Naft  
Commissioner William McCurdy II  
Commissioner Ross Miller

## About the Audit Department

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The Audit Department is an independent department of Clark County reporting directly to the County Manager. The Audit Department promotes economical, efficient, and effective operations and combats fraud, waste, and abuse by providing management with independent and objective evaluations of operations. The Department also helps keep the public informed about the quality of Clark County Management through audit reports.

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## Background

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We performed an audit of the Election Department Poll Book and Voter Registration Applications and issued an audit report on April 28, 2021.

We identified 12 findings in the original audit report. These included the following based on level of risk:

- Controls of Database User Credentials Could be Improved (High)
- Improvements to Election Application's Logical controls (High)
- Policies and Procedures for Poll Workers are Not Always Followed (High)
- Policies and Procedures Need to be Implemented to Ensure Compliance with NRS 293.217 (High)
- Background Checks Should be Performed for Poll Workers (High)
- Registration List Maintenance Should be Verified and Written Policies and Procedures Documented (High)
- Hardware Disposal Procedures Should be Improved (Medium)
- Business Continuity Plan Testing and Training Needs to be Documented (Medium)
- Risk Assessment Should be Improved (Medium)
- Patch Management Tracking Process Could be Improved (Medium)
- Improvement to Inventory Tracking Needed (Medium)
- Data Encryption is in Place but Could be Improved (Medium)

## Objective

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The objective of this audit was to determine whether corrective actions were implemented to address finding conditions identified in the original audit.

## Conclusions

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The Election Department implemented a new Voter registration application in July 2023 and Poll Book Application in March 2022. Further, the State of Nevada is implementing a top-down voter registration process that has the potential to significantly change the voter registration process locally. Therefore, we decided to limit our follow up to those findings that are reasonably related to current operations. The 7 findings omitted on this audit are listed below.

- Controls of database user credentials could be improved (High)

- Improvements to election application's logical controls (High)
- Registration list maintenance should be verified, and written policies and procedures documented (High)
- Risk assessment should be improved (Medium)
- Patch management tracking process could be improved (Medium)
- Improvement to inventory tracking needed (Medium)
- Data encryption is in place but could be improved (Medium)

We tested 5 out of 12 of the previous audit findings that were not directly related to the voter registration system itself.

The results of the testing concluded that 5 out of 5 findings were corrected. The Election Department implemented the following:

- Policies and procedures for poll workers are not always followed (High)
  - The Election Department implemented procedures to ensure poll workers are active voters. We found 35 out of 35 poll workers sampled were active voters. Sign in sheets for poll workers are being tracked and kept for record keeping.
- Policies and Procedures Need to be Implemented to Ensure Compliance with NRS 293.217 (High)
  - Poll workers acknowledge and document Independence during training. Poll workers use an independence form to acknowledge they are not candidates for nomination nor a relative of a candidate within the second-degree consanguinity.
- Background checks for team leads and assistant team leads. (High)
  - The Election Department implemented procedures to have background checks for team leads and assistant team leads.
- Improved hardware disposal procedures. (Medium)
  - The Election Department now has a detailed tracking process for hardware disposal.
- Business continuity plan testing and training needs to be documented (Medium)
  - The Election Department updated their Business Continuity Plan, provided training on the plan, and completed testing.



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.

## 5 of 5 Total Audit Findings Resolved

### 3 of 3 High Risk Findings Resolved



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

### 2 of 2 Medium Risk Findings Resolved



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 of 0 Low Risk Findings Resolved



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.

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

### Scope

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The audit covered the period from October 1, 2022, through August 31, 2023. We considered processes in place as of October 1, 2023. The last day of field work was November 30, 2023. Our scope was limited to following up on original audit findings not affected by the change in voter registration and pollbook software.

### Methodology

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To accomplish our objectives, we interviewed staff and management from the Election Department. We obtained the status of the findings included in the original audit. We then performed the following procedures:

- Obtained a list of all poll workers from the 2022 general election, including poll workers from early voting.
- We selected 35 poll workers based on professional judgment.
- We obtained a screenshot of the poll worker voter registration to verify they are a registered voter.
- We obtained signed independence attestation forms from poll workers and compared to their voter registration to ensure they acknowledge they are not related to a candidate and also the signature matched.
- We obtained class sign in sheets and their evaluation form to ensure training was completed for all sampled poll workers.
- We identified poll workers that were team leader or assistant team leaders within our sample and obtained their background check verification. 9 out of 35 of our sample were team leader or assistant team leader.
- We obtained and reviewed hardware disposal procedures, obtained a copy of hardware that was disposed in 2022 and obtained a copy of the certified report, ensuring hardware was sanitized prior to donation.
- We obtained the business contingency plan and verified that it has been updated.
- We obtained and reviewed the testing of the business contingency plan scenario, and results of the testing.

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.