



# Audit Department

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

April 28, 2021

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

Dear Ms. King:

We recently performed a follow-up audit of the Las Vegas Justice Court, Neighborhood Justice Center audit dated April 24, 2019. Our objective was to determine whether corrective actions were implemented to address the original audit findings.

In the original audit, we found:

- Money orders that were received, pending deposit, were not being logged;
- Operational policies and procedures were informal and lacked documentation; and
- Scheduling practices needed to be examined to increase the number of cases that were mediated.

In order to accomplish our objectives, we performed the following procedures:

- Reviewed the latest written policies and procedures to establish existence and confirmed that money order procedures were in compliance with the Nevada Judiciary's Minimum Accounting Standards;
- Reviewed all deposits for the audit period (*total of 3*) to confirm money orders received were logged and that the finance office was notified of the receipt;
- Obtained evidence that new written policies and procedures were distributed to staff; and
- Used professional judgement to select 25 cases out of 781 filed for the audit period to determine whether mediation occurred.

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 January 1, 2020 to June 30, 2020. The last day of field work was February 4, 2021.

The Neighborhood Justice Center took action to address all the findings noted in the original audit report. Written policies and procedures were established and distributed to staff. New procedures were also developed to enhance mediator effectiveness, including reviewing assignment logs and improved appointment reminders.

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We found that 36% (*9 out of 25*) of the cases we sampled were mediated, an increase from the original audit where 24% of sampled cases were mediated. [*Note: the amount of cases mediated is lower than expected due to the Neighborhood Justice Center being closed to the public for several weeks as a result of the COVID-19 pandemic.*]

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 Generally Accepted Government Auditing Standards for internal auditors.

We appreciate the cooperation and assistance provided by the Las Vegas Justice Court and Neighborhood Justice Center.

Sincerely,



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

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