



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 89155

Dear Ms. King:

We recently completed a follow up of the Henderson Constable Revenue and Expenditure Audit issued October 24, 2018. Our audit objective was to determine whether corrective actions were implemented to address the original audit findings.

Since the original audit, a new Henderson Township Constable was elected. The new Constable took office January 7, 2019.

In the original audit, we found:

- Business and personal funds that were combined in one bank account;
- Amounts requested in several reimbursement vouchers that were not supported;
- County funded staff that received additional compensation without a required disclosure on file;
- Proceeds from the sale of departmental vehicles that were not remitted to the County;
- Internal controls, related to cash, that could be improved;
- A system function in the calculation of garnishment payment commissions that needed to be reviewed; and
- A late filing of the required financial report and a missing deputy oath and appointment.

In order to accomplish our objective, we interviewed staff and management from the Henderson Constable's Office to obtain the status of the findings included in the original audit. We then performed the following procedures:

- Used professional judgement to formulate a sample selection of eight months; then obtained the corresponding bank statements for the Constable's operating account and reviewed each processed transaction to determine whether personal and business funds were comingled;
- Used professional judgement to test 11 out of 28 reimbursement request vouchers submitted by the Constable to the County during the audit period. Each request was reviewed to determine appropriateness and support. The reimbursement remitted by the County was then traced to the Constable's operating bank account to verify that funds were subsequently disbursed, in their entirety, to the correct parties;

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- Reviewed all checks and payments made out of the Constable's bank account for the audit period to identify any additional compensation made to County staff outside the purview of the Finance department;
- Reviewed the Department's asset inventory listing and financial records to determine that the proceeds from a disposed vehicle were promptly remitted to the County;
- Used professional judgement to select 23 end of day transactional packages (out of 117) for review, to determine whether each employee's change bank was counted and reconciled;
- Used professional judgement to select 23 end of day transactional packages (out of 117) for review, to determine that the bank deposit was prepared and reviewed by at least two employees;
- Used professional judgement to select 50 garnishment payments (out 14,703) for testing, to determine that the commission computed by the case management system was reasonable, uniform and in accordance with Nevada Revised Statutes (NRS);
- Used professional judgment to select a sample of three quarterly financial reports filed with the County Clerk to determine whether the filing was done within the NRS prescribed time frame;
- Reviewed forms recorded and filed with the County Recorder to determine whether the Henderson Constable is following Nevada Revised Statutes related to oaths of offices, and written appointments; and
- Reviewed Court filings and County financial records to determine whether the Court ordered restitution from the previous Constable was received and credited to the Henderson Constable's enterprise fund.

As part of our audit procedures, we determined that internal controls related to audit findings are sufficient. The scope of the audit covered the period from January 7, 2019 to July 31, 2019. The last day of fieldwork was 11/22/2019.

Based on our work, we believe the current Henderson Constable took appropriate action to address all of the findings included in the original audit. Further, we verified that the previous Constable paid restitution to the County in the amount of \$82,660.25. This amount was credited to the Henderson Constable enterprise fund.

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.

We appreciate the cooperation and assistance provided by the Henderson Constable and his staff.

Sincerely,



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