

# Audit Committee

CLARK COUNTY, NEVADA

Michael Naft  
*Chair*  
William McCurdy II  
Ross Miller

---

## 1. CALL TO ORDER

The public meeting of the Clark County Audit Committee was called to order by Commissioner Naft on Wednesday, April 24, 2024, at 9:30am in the Pueblo Room, Clark County Government Center, 500 South Grand Central Parkway, 1st floor, Las Vegas, Nevada. Jeffrey Rogan, Deputy District Attorney presented updates to the agenda based on Open Meeting Law. Audit reports presented during this and future meetings do not need to receive a vote of acceptance from the Committee, as the reports are public record. Audit reports presented at this and future Audit Committee Meetings will be presented “for discussion” rather than previous “for possible action” items. This public meeting was properly noticed and posted.

*COMMISSIONERS PRESENT:*

Michael Naft  
William McCurdy II  
Ross Miller

*ALSO PRESENT:*

Kevin Schiller, County Manager  
Sam Bateman, Deputy County Manager  
Abigail Frierson, Deputy County Manager  
Lisa Kremer, Deputy County Manager  
Les Lee Shell, Deputy County Manager  
Anna Danchik, Comptroller  
Jennifer Green, Director of Budget and Financial Planning  
Jeffrey Rogan, Deputy DA  
Angela Darragh, Audit Director  
Cynthia Birney, Manager, Audit/HIPAA  
Felix Luna, Principal Auditor  
Tracy Banks, Auditor  
Scott Routsong, Auditor  
Jamie Sorenson, Director, Social Services  
Pamela Kowalski, Deputy Director, Social Services  
Eric Green, Family Services Manager  
Dan Kulin, Manager Elections Administration  
Lorena Portillo, Registrar of Voters  
Daniel Hernandez Director, Parks and Recreation  
Abigail Ybanez (via MS Teams)  
Carl Bates (via MS Teams)  
Chris Saccucci (via MS Teams)  
Derek Boyle (via MS Teams)  
Jackson Wong (via MS Teams)  
Jessica Honour (via MS Teams)

Judy Bleak (via MS Teams)  
Lynn Goya (via MS Teams)  
Susan Cope (via MS Teams)  
Tracy Banks (via MS Teams)  
Vincent Queano (via MS Teams)  
Ruby Adaya (via MS Teams)

2. **Roll Call**

Commissioner Naft confirmed Audit Committee attendance in present and in surrogate.

3. **Comments by the General Public**

There were no comments from the general public.

4. **Approval of Agenda**

It was moved by Commissioner Naft and carried unanimously that the April 24, 2024, agenda be approved.

5. **Approval of Minutes**

It was moved by Commissioner Naft and carried unanimously that the minutes of January 24, 2024, meeting be approved.

6. **Receive a presentation from staff regarding the Fiscal Year 2024 Imprest and Petty Cash Funds. (For discussion.)**

Angela Darragh, Clark County Audit Director presented the Fiscal Year 2024 Imprest and Petty Cash Funds Audit results as follows:

Clark County has approximately \$1.6M in custody of other officials for petty cash, imprest accounts and revolving change funds, As of December 31, 2023.

Objectives for this audit were to determine whether accounting departments are following Fiscal Directive 16 and the corresponding Board approved resolutions for managing their imprest accounts, petty cash and revolving change funds.

Petty cash, imprest account and revolving change bank fund balances are in agreement with County reported balance reports and balances recorded in SAP.

Audit performed in person cash counts for the following Clark County Departments: Building Department, Business License, District Attorney, Fire Department and North Las Vegas Justice Court.

Overall, Audit found that balances for petty cash, imprest accounts and revolving change banks held by County departments agreed with the Board approved resolutions amounts and those recorded in SAP. Audit also found that departments are performing timely reconciliations of funds and that funds are replenished in a timely manner.

Although Audit only looked at those departments selected for in person cash counts, they also reviewed the balances held by all of the other county departments for cash in custody funds.

There were no findings to report from this audit.

Commissioner Naft thanked Ms. Darragh for the presentation and asked if there were any questions from those attending this meeting. There were no questions asked by the meeting participants. Commissioner Naft concluded with announcing the next agenda item for this meeting.

**7. Receive a presentation from staff regarding the Elections Follow Up Audit Report. (For discussion.)**

Ms. Darragh presented the Elections Follow Up Audit Report as follows:

Audit performed a follow-up of the Election Poll Book and Voter Registration Applications Audit originally issued on April 28, 2021.

In the original audit, Audit found that controls over database user credentials could be improved. There were opportunities to improve logical controls on the policies and procedures pertaining for poll workers training, background checks on certain employees should be considered and procedures should be revised to include NRS 293.297. The audit also found that there were opportunities to improve various IT controls and that the voter registration list did not capture some of the necessary amendments.

The objective of this audit was to determine if the Elections Department implemented corrective actions for findings reported in the original audit.

Since the original audit, the Elections Department replaced the Poll Book Application and the Voter Registration Application. While this would necessitate a new full audit, the Audit Department elected to concentrate on five of the findings from the original audit, as Audit considered these were still applicable to the current environment.

As Audit performed the follow-up audit, they found that 5 of the 5 original applicable findings were resolved. Original Finding #3 was discussed as follows:

Original Finding #3 - Policies and Procedures for Poll Workers are Not Always Followed

In the original audit, Audit found that some poll workers were not registered to vote and training sign in sheets were not being retained, which impeded Audit's testing of worker training attendance.

During the follow up audit, Audit found that the Election Department implemented procedures to verify that all poll workers were registered voters. Audit tested a sample of 35 poll workers and found that all sampled were registered to vote. In addition, Audit found that documentation of staff training sign in sheets and class roster listing improved.

Ms. Darragh then stated that this finding is resolved and said that Election Department representatives were in attendance in case there were any questions. The remaining findings were not reviewed in detail, however, discussion on these topics was covered by Ms. Lorena Portillo's comments below.

Mr. Naft thanked Ms. Darragh for the presentation and stated that he was pleased at the resolution of all five findings.

Lorena Portillo, The Registrar of Voters responded for the Elections Department as follows:

Ms. Portillo thanked the Audit team for their work and expressed her happiness at the resolutions of the findings and ease of working with Angela and her team. She stated that the Election Department diligently worked to resolve the findings presented in the original audit. Recommendations were used in the recent Presidential Preference Primary and will continue to do so in future elections. Logs are in place and are reviewable. Ms. Portillo stated that any further recommendations would be welcomed by the Elections Department.

Commissioner Miller asked for a brief update on the status of Elections Department operations now and how statutory changes will be addressed and how resources will be allocated.

Ms. Portillo stated that the Election Department did have enough resources to address the recommendations made during the original audit. The suggested changes were procedures added to enhance operation controls in place. For example, the Adjudication Station has a log for adjudicators to sign in and out on to capture time on duty and station assigned. Ms. Portillo reviews of log of equipment used by worker in the Adjudication Station. This log is reviewed prior to the canvas of the election. Ms. Portillo spoke about the new poll pad election registration database and was found to be successful during the Presidential Preference Primary. Contractors were hired to complete this task during the 2022 elections cycle. Elections did use the new voter database during the Presidential Preference Primary. Ms. Portillo stated that resources will always be needed, especially as improvements to the process continue. Elections is working towards adding more permanent resources, in addition to temporary and contract workers that assist during high volume times.

Commissioner Miller asked Ms. Portillo about the mandate for statewide rollout of voter registration database.

Ms. Portillo stated that Clark County is part of Phase 2 rollout and will not be affected by the mandate during this election cycle. The current go live date is July 1 and mock elections and testing is underway in other counties. Clark County has already completed the registration database, and the State will absorb Clark County's database by 2025.

Commissioner Naft thanked Ms. Portillo for her input and discussion. Commissioner Naft announced the next agenda item, which follows.

**8. Public Comments by the General Public**

There were no comments from the general public.

**9. Adjournment**

There being no further business, the meeting was adjourned at 9:45 am.