



Audit Department

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



April 24, 2019

Ms. Yolanda King
Clark County Manager
500 South Grand Central Parkway, 6th Floor
Las Vegas, Nevada 89106

Dear Ms. King:

We recently performed a follow-up audit of the Clark County Courts Fines and Forfeitures audit dated March 31, 2017. Our objective was to determine whether corrective actions were implemented to address the findings in the original audit and whether the balances of the judicial fines and forfeitures accounts have stabilized.

Our audit procedures consisted of performing a trend analysis of the judicial fines and forfeitures revenue accounts for Fiscal Years (FY) 2015 through 2018. We also reviewed 367 traffic cases heard during attorney sessions at the Las Vegas Justice Court during calendar year 2018 to determine whether supporting evidence was being retained to support charge dismissals when applicable. As part of the audit procedures, we determined that internal controls related to audit findings are sufficient. The last day of field work was March 11, 2019.

Court Fines and Forfeitures Update

As noted in the original audit, court fines and bail forfeitures are imposed and collected by Clark County Courts predominantly on traffic cases. During the original audit, we noted that total fines and forfeitures declined from roughly \$29.6M in FY 2012 to \$22.3M in FY 2015.

Since the original audit, court fines and forfeiture revenues have remained generally steady and fairly in line with the number of traffic violations filed with the various Clark County courts. Exhibit 1 shows the account balances for the last four fiscal years, while Exhibit 2 shows the number of traffic charges filed per court.

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**Judicial Fines and Forfeitures
Fiscal Year 2015, 2016, 2017, 2018**

Exhibit 1

Account	2015	2016	2017	2018
Court Fines	\$ 6,660,226	\$ 4,483,728	\$ 4,283,569	\$ 4,061,055
Court Forfeitures	15,622,820	17,756,120	19,023,042	17,727,810
Total	\$ 22,283,046	\$22,239,848	\$23,306,610	\$21,788,865

Source: Clark County Accounting System.

**Number of Traffic Charges Filed
Per County Court
FY 2012, 2015 – 2018**

Exhibit 2

Court	2012	2015	2016	2017	2018
Boulder Justice Court	1,041	1,166	1,527	1,113	755
Bunkerville Justice Court	2,124	1,880	1,424	1,069	1,011
Goodsprings Justice Court	16,465	14,439	12,740	9,696	11,267
Henderson Justice Court	7,623	7,571	7,327	7,020	8,376
Las Vegas Justice Court	302,075	207,138	202,285	203,842	213,079
Laughlin Justice Court	7,970	8,244	9,137	8,436	6,815
Mesquite Justice Court	6	9	9	7	20
Moapa Justice Court	2,129	1,677	1,356	1,089	1,517
Moapa Valley Justice court	508	921	910	836	1,205
North Las Vegas Justice Court	2,331	2,049	1,706	1,215	1,752
Searchlight Justice Court	2,966	3,841	3,859	2,893	1,899
Total	345,238	248,935	242,280	237,216	247,696

Source: Nevada Administrative Office of the Courts.

Missing Documentation on Traffic Cases

During the original audit, we identified several instances of traffic cases, filed with the Las Vegas Justice Court and heard during a bulk attorney session, that were dismissed with no proof of compliance available for review. During our follow up testing, we found evidence was uploaded to support the dismissal and/or fine reduction on cases that had correctible traffic charges. As such, we believe this audit finding has been resolved.


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.

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We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Las Vegas Justice Court during the course of this audit.

Sincerely,



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