



FINANCE

INTERNAL AUDIT

AUDIT REPORT
June 13, 2024

WASHOE COUNTY SHERIFF'S OFFICE FEES AUDIT FY2023

WASHOE COUNTY INTERNAL AUDIT
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Table of Contents

Audit Highlights	3
Background and Strategic Plan	4
Objective, Scope, and Approach	6
Opportunities for Improvement and Recommendations	7
Audit Procedures	13
Appendix A: Service Charge Schedule	27
Appendix B: Civil Charge Schedule	28
Appendix C: Class Specifications for Senior Office Specialist (SOS)	30
Appendix D: Sample Cash Receipt from the Civil Division	33
Appendix E: Data Populating Figure 1 and Figure 2	34
Appendix F: Glossary of Audit Terminology	35



AUDIT HIGHLIGHTS

Washoe County Sheriff's Office Fees Audit

WHY WE DID THIS AUDIT

An audit of the Sheriff's Fees was included in the three-year audit schedule approved by the Audit Committee and Board of County Commissioners for fiscal year 2024. The audit objective was to determine what fees are being imposed by the Sheriff's Office. Additionally, to evaluate if the fees are in compliance with the appropriate schedules, Code, and Nevada Revised Statute. As well as, reviewing fee processes, cash handling processes, and accounting. While conducting an audit, the Internal Audit Division also has the obligation to make other recommendations based on observations during fieldwork. The fees reviewed for this audit are Civil Division, Records Division, Weekender Fees, and False Alarm Reduction Program fees.

STRATEGIC PLAN

An audit of the Sheriff's Office Fees is necessary to support the objectives and goals of the Washoe County Strategic Plan approved by the Board of County Commissioners. The objectives supported by this audit are:

Fiscal Sustainability

REPORT FRAUD

to Washoe County Internal Audit

WHAT WE FOUND

Observations noted by the internal auditors for the Records and Civil Divisions were:

- A single person can override change in fees
- Bank deposits occur about twice weekly, WCC requires daily
- No supporting documentation is uploaded to support the cash desk entries/journal entries
- No reconciliation is being performed between source documents, bank reconciliation, and the journal entry
- Multiple employees are sharing one cash drawer

Observations noted by the internal auditors for the Weekender Fees:

- Various errors noted during the examination of documents

Observations noted by the internal auditors for the False Alarm Reduction Program Fees:

- The senior accountant is not able to verify journal entries to source documents before releasing the entry in SAP

WHAT WE RECOMMEND

We recommend the Washoe County Sheriff's Office:

- Ensure all policies and procedures are up-to-date
- Implement a process/system that would require two persons to authorize changes to fees
- Assign a cash drawer to a single person
- Upload supporting documentation to SAP for reconciliation purposes
- Implement a process or request exception to WCC for daily bank deposits

MANAGEMENT RESPONSE

The Washoe County Sheriff's Office was presented the report on May 29, 2024. A formal response to the internal audit report will be presented to the Audit Committee at the next meeting.

Background and Strategic Plan

Washoe County Sheriff's Office ("the WCSO") provides several services to the public community and to the inmate population. These services provided to the public include obtaining a concealed weapon permit, background checks, fingerprinting, bail agent registration, work permits, serving summons or subpoenas, serving eviction notices, and various Writs. Additional services provided to inmates include medical services and weekender sentences.

The Records Division processes the fees outlined in Appendix A, including concealed weapon permits, background checks, fingerprinting, etc. A member of the public can access these services in the lobby of the WCSO building on Parr Boulevard at the *Records* window. These fees, except for the concealed weapon fees, are approved by the Washoe County ("the County") Board of County Commissioners and remitted to the County's general fund. The concealed weapon fees are dictated by Nevada Revised Statutes ("NRS") 202.3657, 202.3677, 202.367.

Payment for Records Division's services can be made in cash, personal check, money order, cashier's check, and credit card (additional fees apply to credit card payments and are processed through a third-party vendor). There may be an additional fee associated with the cost of any request that requires overtime. The overtime charge is determined by the rate of pay for the qualified personnel. Currently, the rate is only the charge for supplies at \$0.05 per page. This additional fee has been reviewed and approved by the District Attorney's office.

The Civil Division processes the fees outlined in Appendix B, including serving summons or subpoenas, serving eviction notices, Writs, etc. A member of the public can access these services in the lobby of the WCSO building on Parr Boulevard at the *Civil* window. These fees are dictated by NRS 248.275, which also states that these fees must be remitted to the County's general fund, unless related to civil trust fund accounts.

Payment for Civil Division's services can be made in cash, business check, money order, cashier's check, and credit card (additional fees apply to credit card payments are processed through a third-party vendor). No personal checks are accepted for service charges. Returned checks will be brought to the attention of Washoe County District Attorney's Office and a \$25.00 fee will be imposed. Additionally, no refunds are issued for an unsuccessful service. The fee is retained for processing and due diligence attempts.

The Weekender Fee are fees associated with intermittent confinement or weekend jail as an alternative sentence in which a defendant is required to report to the county jail for multiple short periods of incarceration, usually during the weekend. The weekend can be a shortened period of time and is not limited to Saturday and Sunday. The fee is

dictated by NRS 211.350 and is remitted to the general fund. Payment for the weekender fee can be made in cash, money order, or cashier's check.

The False Alarm Reduction Program was established on October 13, 2009, and amended on May 16, 2012. It is now Washoe County Code (WCC), section 54. WCC 54.030 (2) permits the Sheriff to designate an alarm administrator, which is currently contracted through CryWolf to administer the alarm registration and false alarm fees. The current contract states that 82% of all fees collected are remitted to the County's general fund with the remaining 18% being retained by the vendor. Payment for the false alarm reduction program may be made online or via mail.

Objective, Scope, Approach

An audit of the Washoe County Sheriff's Office (WCSO) fees was included in the Audit Committee and Board of County Commissioner's approved three-year audit schedule for fiscal year 2024. The audit objective was to provide County management, the audit committee, and the Board of County Commissioners with assurance that the risk and all areas for improvement have been identified, to provide assurance that the internal controls as designed and implemented are operating efficiently and effectively, to provide recommendations to improve the general control environment related to the WCSO fee processes.

To obtain background information about potential risks with the WCSO Records and Civil Division, the Weekender Fee, and the False Alarm Reduction Program fees, the internal auditors reviewed recent similar audits conducted by other cities and counties. In addition, the internal auditors reviewed federal guidance and industry best practices for auditing and investigating internal controls for recordkeeping and minute taking procedures and processes.

The Internal Audit Division observed the internal control policies and procedures for issuing and collecting fees and related processes to identify any weaknesses or gaps in the procedures and processes. Additionally, the processes and procedures were reviewed to ensure compliance with applicable laws, regulations, and statutes for the period July 1, 2022 through June 30, 2023 (fiscal year 2023). There are no noted scope limitations for our audit period.

Furthermore, the Internal Audit Division utilized a risk-based approach to evaluating the WCSO fees procedures and processes by assessing significant risks and adequacy, effectiveness, and efficiency of the internal controls designed and implemented to mitigate these risks. The review includes interviews with employees, observations of employees in various aspects of the processes, and an examination of records. The internal auditors employed due professional care and heightened auditor skepticism throughout the audit. However, absolute assurance cannot be given that other non-compliance and irregularities do not exist, as the testing is limited to sample substantive testing, trend analysis, and a sample for test of details of internal controls and compliance.

The internal auditors conducted this audit in accordance with the Institute of Internal Auditors (IIA) international professional practices framework. Those standards require that the internal auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and recommendations based on the audit objectives. As well as seeking guidance from best practices from the Public Company Accounting Oversight Board (PCAOB) and American Institute of Certified Public Accountants (AICPA) standards. The internal auditors believe that the evidence obtained provides a reasonable basis for the findings and recommendations based on the audit objectives. Audit work took place from July 2023 to September 2023.

Opportunities for Improvement and Recommendations

Based on the observations, interviews, and examination of the WCSO Records Division responsibilities and supporting documentation the following opportunities for improvement were noted:

- Manual data entry into a software system allows for greater clerical error, opportunity for theft, and decreased efficiency.
- If a single person can override a change without the involvement of another person, it allows the single person to change fees after the transaction has been completed. This gives opportunity for theft and fraud.
- Washoe County Code (WCC) 15.190 requires bank deposits be deposited daily. A discussion with County staff and a review of the bank deposit logs disclosed that deposits occur approximately twice weekly.
- A review of the cash desk entries and associated journal entries noted no supporting documentation was uploaded to support the entry. An additional request to the department would be required to obtain the information.
- A discussion with County staff disclosed there is no reconciliation being performed between the source documents (cash desk sheets), bank reconciliation (bank statements), and the journal entry.
- Based on the Internal Audit Division observations, interviews and consultation of the Class Specifications provided by Human Resources, it appears that this process is beyond the scope of the duties expected of a Senior Office Specialist (SOS).
- There were instances of more than three business days between the date the money was received and the date the money was processed.
- There were a few instances where the Excel spreadsheets were not completed and missing information. However, the information could be obtained from another report.
- There were several instances where two people did not verify the drawer count sheets.

In result of the observations, interviews, and examination of the WCSO Records Division responsibilities and supporting documentation the following recommendations were made:

- Implement a computerized system, automatically populates fees; prohibit OS from being able to adjust fees without the involvement of other another person; and increase efficiency by setting up the system to automate fee amounts.
- Implement a system that would require one person to initiate the change (Office Specialist) and a second person approve the change (Administrative Supervisor – Records).
- Implement procedures to be in compliance with WCC 15.190. Work with the Washoe County Treasurer’s Office for an exception to this WCC to ensure compliance.

- Upload supporting documentation for the cash desk entries and associated journal entries. As such, a three-way reconciliation can be performed between the source documents, the bank reconciliation, and the journal entry.
- This process should be performed by an Account Clerk in the fiscal division of the WCSO or consult with the Comptroller's Office to automatize this process in a SAP billing module.
- WCSO Fiscal Division management perform a reconciliation between the system reports, the drawer revenue sheets, and the AllPaid (credit card payments) reports.
- Adhere to the record retention policy established by the Nevada State Library, Archives, and Public Records and any applicable Nevada Revised Statutes.
- Process the money within the next business day to ensure all items are reconciled and issues can be corrected in a timely manner.
- Ensure all forms utilized for bank deposits are complete.
- Ensure drawer counts are verified by at least two persons.

Based on the observations, interviews, and examination of the WCSO Civil Division responsibilities and supporting documentation the following opportunities for improvement were noted:

- If a single person can override a change without the involvement of another person, it allows the single person to change fees after the transaction has been completed. This gives opportunity for theft and fraud.
- If multiple people are sharing a cash drawer during a single shift, it does not allow the division to assign responsibility to an individual which increases the exposure for theft or mishandling of funds and compromises the audit trail.
- Washoe County Code (WCC) 15.190 requires bank deposits to be completed daily. A discussion with County staff and a review of the bank deposit logs disclosed that deposits occur about twice weekly.
- A review of the cash desk entries and associated journal entries noted no supporting documentation was uploaded to support the entry. An additional request to the department would be required to obtain the information.
- A discussion with County staff disclosed there is no reconciliation being performed between the source documents (cash desk sheets), bank reconciliation (bank statements), and the journal entry.
- Ten (10) out of the ninety (90) test dates noted that there were not two verifiers of the cash on the daily receipt log.
- Fifty-three (53) percent of the test dates examined noted greater than four (4) days from cash received to date deposited.

In result of the observations, interviews, and examination of the WCSO Civil Division responsibilities and supporting documentation the following recommendations were made:

- Implement a system that would require one person to initiate the change (OS) and a second person approve the change (Administrative Supervisor – Records).

- Assign a cash drawer to each individual employee or have a single person process transactions during the shift.
- Implement procedures to be in compliance with WCC 15.190. Work with the Washoe County Treasurer's Office for an exception to this WCC to ensure compliance.
- Upload supporting documentation for the cash desk entries and associated journal entries. As such, a three-way reconciliation can be performed between the source documents, the bank reconciliation, and the journal entry.
- Ensure two employees are verifying the cash counted on the daily receipt log.
- Process the money within the next business day to ensure all items are reconciled and issues can be corrected in a timely manner.

Based on the observations, interviews, and examination of the WCSO Weekender Fee responsibilities and supporting documentation the following opportunities for improvement were noted:

- Washoe County Code (WCC) 15.190 requires bank deposits be deposited daily. A discussion with County staff and a review of the bank deposit logs disclosed that deposits occur about twice weekly.
- There is no current written policy or procedure on how to handle refunds for weekenders.
- The following errors were discovered during the testing phase of the Weekender Fee audit:
 - Inmate 1: A review of the court documentation sentenced the inmate to 90 days with credit time served 2 days, bringing the sentence to a total of 88 days. No amendments to the sentence were noted in the Tiburon system. The total calculated by the internal auditors for the stay was \$2,200. According to the Tiburon system, the inmate started serving on 2/5/2022 and ended the sentence on 6/10/2023. However, the spreadsheet maintained by the WCSO fiscal department noted that the inmate started serving on 5/5/2022 with 60 days to be served for a total of \$1,500. The inmate actually paid \$1,700, which matches the SAP journal entries. Internal auditors were not able to determine the actual length of sentence to be served, nor the appropriate amount to be collected or refunded.
 - Inmate 2: A review of the court documentation disclosed that the inmate was sentenced to 30 days with credit time served 3 days, bringing the sentence total to 27 days with a cost of \$675. The inmate paid \$300 and has a remaining balance of \$375. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.
 - Inmate 3: A review of the court documentation disclosed that the inmate was sentenced to 9 days with a cost of \$225. The inmate paid \$50 and has a remaining balance of \$175. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.

- Inmate 5: A review of the court documentation disclosed that the inmate was sentenced to 3 days with a cost of \$75. The inmate paid \$90 and is owed \$15 for overpayment. There is a note on the spreadsheet stating the refund was issued on 12/6/2022, but there is no evidence of the refund. Internal auditors were not able to determine if this amount was refunded.
- Inmate 6: A review of the court documentation disclosed that the inmate was sentenced to 14 days with a cost of \$350. The inmate paid \$0 and has a remaining balance of \$350. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.
- Inmate 7: A review of the court documentation disclosed that the inmate was sentenced to 8 days with a cost of \$200. The inmate paid \$0 and has a remaining balance of \$200. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.
- Inmate 8: A review of the court documentation disclosed that the inmate was sentenced to 20 days with a cost of \$500. The inmate paid \$500. However, the payments traced to the SAP journal entries with the exception of \$50. The internal auditors were not able to determine if the amount was booked in SAP.
- Inmate 9: A review of the court documentation disclosed that the inmate was sentenced to 10 days with a cost of \$250. However, the inmate only served 6 days with a cost of \$150. The inmate paid \$174. The internal auditors were not able to determine if there was an amendment to the court case or if credit time served was issued and not updated in the system. If the inmate was only supposed to serve 6 days, the inmate overpaid by \$24 but there is no evidence of the refund. Internal auditors were not able to determine if this amount was refunded.
- Inmate 10: The spreadsheet utilized by the WCSO fiscal department to track weekender inmates was not completed. The current County staff had to recreate the documentation from the information provided in Tiburon. No exceptions in payment were noted upon review.
- A review of the journal entries in SAP noted inconsistencies in labeling or describing the entry. One entry was combined with three (3) different inmates.
- A discussion with County staff disclosed that the Inmate Contract, specifically for weekenders, is no longer being provided on a consistent basis resulting in additional staff time to determine the correct sentencing and billing.

In result of the observations, interviews, and examination of the WCSO Weekender Fee responsibilities and supporting documentation the following recommendations were made:

- Implement procedures to be in compliance with WCC 15.190 work with the Washoe County Treasurer's Office for an exception to this WCC to ensure compliance.

- Develop a written policy/procedure to be consistently applied to every weekender inmate refund.
- The WCSO fiscal department review the detailed findings provided by the Internal Audit Division to correct overpayments, collections, and other errors.
- The Internal Audit Division recommends reimplementing the contract as it will reduce the amount of confusion for sentencing and billing.
- The Fiscal Compliance Officer or Fiscal Manager perform a monthly, quarterly, or annual reconciliation to determine the amounts served, charged, collected, and entered in SAP reconcile appropriately and adequate documentation is maintained.

Based on the observations, interviews, and examination of the WCSO False Alarm Reduction Program responsibilities and supporting documentation the following opportunities for improvement were noted:

- A review of the cash desk entries and associated journal entries noted no supporting documentation was uploaded to support the entry. An additional request to the department would be required to obtain the information.
- A discussion with the senior accountant disclosed that there is not a current way to verify the journal entry is correct before it is released, because the supporting documentation is not attached to the journal entry.
- The journal entry for June 2023 was entered into the wrong fiscal year. It was entered into fiscal year 2024 and should have been entered into fiscal year 2023. This is operating on a cash basis of accounting and the County is on an modified accrual basis for accounting. Additionally, the internal auditors expanded into fiscal years 2022, 2021, and 2020 to review the June entries for each year, and noted the entry is in the incorrect each fiscal year reviewed.
- The Division Director – Housing and Homeless Services and one supporting staff has been administering the CryWolf False Alarm Program, reviewing appeals, responding to questions from users, reconciling the invoices to supporting documentation, and providing direction on the journal entry/ACH payment received. Additionally, the Fiscal Compliance Officer (FCO) in the Office of the County Manager has been responsible for entering cash desks and journal entries.

In result of the observations, interviews, and examination of the WCSO False Alarm Reduction Program responsibilities and supporting documentation the following recommendations were made:

- Upload supporting documentation for the cash desk entries and associated journal entries for the senior accountant to review before releasing the journal entry.
- To ensure the County is operating on a modified accrual basis of accounting, follow the matching principle by entering the June payment into the appropriate fiscal year (i.e. June 2023 should be booked in fiscal year 2023). If there are questions regarding booking entries, consult the Comptroller's Office.

- According to the ordinance, the administration and oversight of the CryWolf False Alarm Program should be performed by the WCSO. As such, it is recommended that WCSO reinstate responsibility.
- The Internal Audit Division recommends management have a discussion and cost-benefit analysis of utilizing the CryWolf company for the False Alarm Reduction Program.

In result of the observations, interviews, and examination of the WCSO fees audit responsibilities and supporting documentation the following recommendations were made:

- Adhere to the record retention policy established by the Nevada State Library, Archives, and Public Records and any applicable Nevada Revised Statutes.
- Update manuals and/or policy and procedure handbooks to allow for smoother transitions and adequate completion of a job if someone is on vacation, no longer employed by the County, or working on another assignment.

Audit Procedures

Washoe County Sheriff's Office – Records Division

As previously mentioned, the Records Division processes the fees outlined in Appendix A, including concealed weapon permits, background checks, fingerprinting, etc. These fees, except for the concealed weapon fees, are approved by the Board of County Commissioners. The concealed weapon fees are dictated by NRS 202.3657, 202.3677, 202.367. All fees, except for the fingerprinting fees, are remitted to the County's general fund. The fingerprinting fees are remitted to the State of Nevada.

Based on interviews and observations of duties performed regarding fee transactions disclosed that the fees imposed are in accordance with the those outlined in Appendix A and published on the WCSO's website. All transactions are entered into the Tiburon to process the request, collect fees, and maintain reports. When the Office Specialist (OS) is processing a transaction, the OS will select the service being provided (concealed weapon permit, background checks, fingerprinting, etc.). The fee amounts are manually entered into the system by the OS. Payment is entered into the system.

Finding: Manually entering data into a system allows for greater clerical error, opportunity for theft, and decreased in efficiency.

Recommendation: Implement a computerized system, where fees are automatically populating; prohibit OS from being able to adjust fees without the involvement other another person; and increase efficiency by setting up the system to automate.

If there is an error entering the fee, the OS preparing or processing the payment can edit the amount or service (concealed weapon permit, background checks, fingerprinting, etc.) in the Tiburon system.

Finding: If a single person can override a change without the involvement of another person, it allows the single person to change fees after the transaction has been completed. This gives opportunity for theft and fraud.

Recommendation: Implement a system that would require one person to initiate the change (OS) and a second person approve the change (Administrative Supervisor – Records).

A discussion with the supervisors disclosed that refunds and voids very rarely occur. An example of a refund/void would be if someone was overcharged for a service and documentation would be required to justify the refund. If a transaction requires a void or refund, there are two methods to handle the transaction. If the void/refund is occurring while the person is still present at the WCSO, the transaction will be voided by the OS and the payment immediately returned. However, if the refund occurs past the date of the transaction, once all documents justifying the refund are reviewed, then the amount

will be changed in the Tiburon system with notes added to the transaction explaining the reason for the void or refund. The actual refund will be sent by the WCSO fiscal division or the Comptroller's office, as a physical check will need to be written for the refund.

Furthermore, the Records Division maintains cash drawers that are assigned to individual clerks. The drawer is used to process the transactions for fees noted in Appendix A. At the conclusion of the shift, the OS will count the drawer back to the imprest amount. The excess is considered revenue and will be delivered to the Senior Office Specialist (SOS) or the Administrative Supervisor – Records, along with all daily paperwork to the to balance the drawers to the *Reno Permits Ledger* report from the Tiburon system. The revenue from each drawer is combined into a single deposit. The deposit is secured after completion with no opportunity to be altered by the Records Division.

The WCSO's fiscal team will process the daily deposits with other departments and compile a single bank deposit. Based on discussions with WCSO staff, the bank deposits are secured and transported by a Deputy Sheriff, allowing for appropriate segregation of duties, and minimizing the risk of altering the bank deposit once prepared.

Finding: Washoe County Code (WCC) 15.190 requires bank deposits be deposited daily. A discussion with County staff and a review of the bank deposit logs disclosed that deposits occur about twice weekly.

Recommendation: Implement procedures to be in compliance with WCC 15.190, work with the Washoe County Treasurer's Office for an exception to this WCC to ensure compliance.

At the end of the day, the SOS balances the drawers and makes the appropriate journal entries for the revenue amount. For the Records Division, there are four (4) cost centers/general ledger accounts that can be utilized: *Sheriff Fees, Work Card Permits, Fingerprint, or Inmate Charge NRS 211*. There are two entries made daily: 1) cash/check revenue amount, 2) credit card revenue amount.

The cash desk entries will remain in workflow until the bank deposit has been received and processed by the bank. The creation of the entry will trigger an email notification to the Washoe County Treasurer's Office ("the Treasurer's Office"), which advises an entry has been made. Once the bank deposit has been completed, the transaction will be included in the bank statement, and the Treasurer's Office will reconcile the amount on the bank statement to the amount recorded in SAP cash desk. If there is a discrepancy, the Principal Account Clerk will work with the division and the division will make a correcting entry, if required. On very rare occasions, the bank will make an error and will make the correcting adjustment to the bank account. After the Principal Account Clerk

reconciles the entry to the bank statement, the Principal Account Clerk will release the cash desk entry in SAP. The system will automatically convert the cash desk entry into a journal entry into the general ledger account delineated during the initial cash desk entry.

Finding: A review of the cash desk entries and associated journal entries noted no supporting documentation was uploaded to support the entry. An additional request to the department would be required to obtain the information.

Finding: A discussion with County staff disclosed there is no reconciliation being performed between the source documents (cash desk sheets), bank reconciliation (bank statements), and the journal entry.

Recommendation: Upload supporting documentation for the cash desk entries and associated journal entries. As such, a three-way reconciliation can be performed between the source documents, the bank reconciliation, and the journal entry.

Additionally, the *Fingerprints* account only contains the \$40.25 fee remitted to the State of Nevada ("the State"). The SOS will enter the cash desk entry for this account daily during normal end-of day procedures. There is a delay between when the fee is received to when the State will invoice for the fee. As such for fingerprint billing, the SOS is required to maintain a complex Excel spreadsheet encompassing several months of individual fingerprint fees. Once the invoice including the individual names of each fee collected is received from the State, the SOS will reconcile each fee by individual name, determine which has been paid and those still outstanding.

Finding: Based on the Internal Audit Division observations, interviews and consultation of the Class Specifications provided by Human Resources in Appendix C, it appears that this process is beyond the scope of the duties expected of a SOS.

Recommendation: This process should be performed by an Account Clerk in the fiscal division of the WCSO or consult with the Comptroller's Office to automize this process in an SAP billing module.

WCSO Records Division Testing

For testing of the Records Division, the Internal Audit Division initially assessed the risk for the Records Division at high, due to large amounts of monetary transactions and no prior workpapers to rely on. After observations of workflow, interviews, and examination of policies and procedures, the internal auditors reassessed risk at medium/low, because of adequate internal controls over cash handling, separation of duties for who

receives cash and reconciling the drawers at the end of the day, and immaterial cash amounts compared to the County budget. As such, Table 1 outlines the sample size calculation for the Records Division. The sample was randomly selected by imputing all dates open for operation for fiscal year 2023 into an Excel spreadsheet.

Table 1. Sample Size for Records Division	
Confidence level	95%
Population proportion	0.682191781
Marginal error	0.04
Population size	249
Risk	Medium/Low
Sample Size (Rounded)	68

The testing resulted in fourteen (14) exceptions noted out of the sixty-eight (68) test dates. Three (3) of the exceptions were explained by refunding of an overcharge of a service. One (1) test date, the division could not locate the original file and was only able to recreate a handful of documents, therefore, the internal auditors were not able to verify individual drawer amounts. Ten (10) exceptions were variances between the Reno Permit Ledger system report and the drawer revenue spreadsheets, or the variances between the AllPaid reports and drawer revenue spreadsheets. There were three (3) instances noted where the Reno Permit Ledger system report was higher than the money received. The internal auditors were not able to determine the reason for the discrepancy, however, the amounts were overall immaterial. As such, the Internal Audit is recommending the following:

Recommendation: WCSO fiscal division management perform a reconciliation between the system reports, the drawer revenue sheets, and the AllPaid reports.

Additionally, there were general observations noted from testing to improve.

Finding: There were instances of more than three business days between the date and the date the money was processed.

Recommendation: Process the money within the next business day to ensure all items are reconciled and issues can be corrected in a timely manner.

Finding: There were a few instances where the Excel spreadsheets were not completed and missing information. However, the information could be obtained from another report.

Recommendation: Ensure all forms utilized for bank deposits are complete.

Finding: There were several instances where two people did not verify the drawer count sheets.

Recommendation: Ensure drawer counts are verified by at least two persons.

Washoe County Sheriff's Office – Civil Division

As previously mentioned, the Civil Division processes the fees outlined in Appendix B, including serving summons or subpoenas, serving eviction notices, Writs, etc. These fees are approved by the Board of County Commissioners. All fees are remitted to the County's general fund. The concealed weapon fingerprinting fee is remitted to the State of Nevada.

Based on interviews and observations of duties performed regarding fee transactions disclosed that the fees imposed are in accordance with the those outlined in Appendix B and published on the WCSO's website. All transactions are entered into the Civil Serve system to process the request, collect fees, and maintain reports. The patron provides the required documentation for the service requested as well as payment. The payment is processed by the OS and a receipt is provided to the patron, (reference Appendix D for sample receipt). The next available OS will process the documentation and record the service into the Civil Serve system.

A discussion with the supervisors disclosed that refunds and voids very rarely occur. An example of a refund/void would be if a service cannot be processed in Washoe County; documentation would be required to justify the refund. If a transaction requires a void or refund, the OS voids the check in the Civil Serve system and adds a note explaining the void. The actual refund is sent by the WCSO Fiscal Division or the Comptroller's office, as a physical check is written for the refund.

Finding: If a single person can override a change without the involvement of another person, it allows the single person to change fees after the transaction has been completed. This gives opportunity for theft and fraud.

Recommendation: Implement a system that would require one person to initiate the change (OS) and a second person approve the change (Administrative Supervisor – Records).

Furthermore, the Civil Division maintains a single cash drawer is used to process the transactions for fees noted in Appendix B. The single cash drawer is utilized by multiple employees during a single shift.

Finding: If multiple people are sharing a cash drawer during a single shift, to doesn't allow the division to assign responsibility to an individual, increases the exposure for theft or mishandling of funds, and compromises the audit trail.

Recommendation: Assign a cash drawer to each individual employee or have a single person process transactions during the shift.

At the conclusion of the shift, one OS will balance the cash drawer to the *Receipts Entered* report from the Civil Serve system, determining the revenue amount less the

imprest amount. A second OS verifies the information and prepares the deposit and places into a secure bag. The OS will drop the deposit bag into a safe, in which only the WCSO fiscal division has access. The daily deposit is secured after completion with no opportunity to be altered by the Civil Division.

The WCSO's fiscal team will process the daily deposits with other departments and compile a single bank deposit. Based on discussions with WCSO staff, the bank deposits are secured and transported by a Deputy Sheriff, allowing for appropriate segregation of duties, and minimizing the risk of altering the bank deposit once prepared.

Finding: Washoe County Code (WCC) 15.190 requires bank deposits be deposited daily. A discussion with County staff and a review of the bank deposit logs disclosed that deposits occur about twice weekly.

Recommendation: Implement procedures to be in compliance with WCC 15.190, work with the Washoe County Treasurer's Office for an exception to this WCC to ensure compliance.

Once the end-of-day procedures have been completed by the OS, the OS will deliver the daily documentation to the SOS to make the appropriate cash desk entries for the revenue amount in SAP. For the Civil Division, there is a one (1) cost center/general ledger account. There are two journal entries made daily: 1) cash/check revenue amount, 2) credit card revenue amount.

The cash desk entries will remain in workflow until the bank deposit has been received and processed by the bank. The creation of the entry will trigger an email notification to the Washoe County Treasurer's Office ("the Treasurer's Office"), which advises an entry has been made. Once the bank deposit has been deposited, the transaction will be included in the bank statement, the Treasurer's Office will reconcile the amount on the bank statement to the amount recorded in SAP cash desk. If there is a discrepancy, the Principal Account Clerk will work with the division and the division will make a correcting entry, if required. On very rare occasions, the bank will make an error and will make the correcting adjustment to the bank account. After the Principal Account Clerk reconciles the entry to the bank statement, the Principal Account Clerk will release the cash desk entry in SAP. The system will automatically convert the cash desk entry into a journal entry into the general ledger account delineated during the initial cash desk entry.

Finding: A review of the cash desk entries and associated journal entries noted no supporting documentation was uploaded to support the entry. An additional request to the department would be required to obtain the information.

Finding: A discussion with County staff disclosed there is no reconciliation being performed between the source documents (cash desk sheets), bank reconciliation (bank statements), and the journal entry.

Recommendation: Upload supporting documentation for the cash desk entries and associated journal entries. As such, a three-way reconciliation can be performed between the source documents, the bank reconciliation, and the journal entry.

WCSO Civil Division Testing

The Internal Audit Division initially assessed the risk for the Civil Division as high, due to large amounts of monetary transactions and no prior workpapers to rely on. After observations of workflow, interviews, and examination of policies and procedures, the internal auditors reassessed risk at medium, because of segregation of duties for who

Table 2. Sample Size for Civil Division	
Confidence level	95%
Population proportion	0.542466
Marginal error	0.04
Population size	198
Risk	Medium
Sample Size (Rounded)	90

receives cash and reconciling the drawers at the end of the day, and immaterial cash amounts compared to the County budget. As such, Table 2 outlines the sample size calculation for the Civil Division. The sample was randomly selected by imputing all dates open for operation for fiscal year 2023 into an Excel spreadsheet.

The testing resulted in no material exceptions noted. However, there were a few general observations noted for future improvement. As such, the Internal Audit is recommending the following:

Finding: Ten (10) out of the ninety (90) test dates noted that there were not two verifiers of the cash on the daily receipt log.

Finding: Fifty-three (53) percent of the test dates examined noted greater than four (4) days from cash received to date deposited.

Recommendation: Ensure two employees are verifying the cash counted on the daily receipt log.

Recommendation: Process the money within the next business day to ensure all items are reconciled and issues can be corrected in a timely manner.

Washoe County Sheriff's Office – Weekender Fee

As previously mentioned, the weekender fees are fees associated with intermittent confinement or weekend jail as an alternative sentence in which a defendant is required to report to a County Jail for multiple short periods of incarceration, usually during the weekend. The weekend can be any shortened period of time and is not limited to

Saturday and Sunday. Pursuant to NRS 211.350, the fee must be set at \$25 for each day served. All fees are remitted to the County's general fund.

Based on interviews with County staff disclosed that fees imposed are in accordance with NRS 211.350 and with court order. The inmate will check-in and make payment at the lobby of the WCSO building on Parr Boulevard at the *Bail* window. All transactions are entered into the Tiburon system (inmate check-in) and SAP (accounting). The payment is collected by the OS at the *Bail* window and dropped into a secure location, in which only the WCSO fiscal division has access to.

At least twice per week, the WCSO fiscal division will collect and process the payments in SAP. The payments are collected and counted by an Account Clerk II. The Account Clerk II will create a cash desk entry in SAP to record the funds received. The payments are included in the next bank deposit prepared. Similarly to the other divisions, the bank deposits are secured and transported by a Deputy Sheriff, allowing for appropriate segregation of duties, and minimizing the risk of altering the bank deposit once prepared.

Finding: Washoe County Code (WCC) 15.190 requires bank deposits be deposited daily. A discussion with County staff and a review of the bank deposit logs disclosed that deposits occur about twice weekly.

Recommendation: Implement procedures to be in compliance with WCC 15.190, work with the Washoe County Treasurer's Office for an exception to this WCC to ensure compliance.

Additionally, there are a few instances where a refund would be required. For example, if the inmate overpaid unintentionally, a sentence was reduced by amended court documents or an inmate received credit time served (CTS). A discussion with County staff disclosed that there are two ways to process a refund, 1) if the inmate is still serving the sentence when the refund is discovered, the money would be added to the inmate's Lockdown account and the funds would be released when the inmate is; 2) if the inmate is no longer serving, the refund and applicable documentation would be forwarded to the Comptroller's office to issue a check.

Finding: There is no current written policy or procedure on how to handle refunds for weekenders.

Recommendation: Develop a written policy/procedure to be consistently applied to every weekender inmate refund.

[WCSO Weekender Fee Testing](#)

For testing, the internal auditors evaluated the risk associated with the Weekender Fees processes initially at high because there is cash and monetary transactions, no prior

work to review or rely on, and due to infrequencies of occurrence, there is a higher risk of error to occur during processing. After observations, interviews, and examination of a sample document, the internal audit reassessed the risk to remain at high, because there were errors noted in the sample document, no or very few written procedures regarding the processes and inconsistencies stemming from turnover. As such, the internal auditor's judgement was to test 100% of the population, eleven (11) weekenders were reviewed.

The internal auditor reviewed the documentation to determine the calculation of days sentenced matched the amount due, which traced to the amount paid, which reconciled to the SAP journal entry. Of the eleven (11) weekend inmates reviewed, two (2) were calculated and traced with no exceptions noted. The following list provides the errors noted by internal auditors. Please note a chronological number was assigned to the inmate for privacy purposes.

Findings:

- Inmate 1: A review of the court documentation sentenced the inmate to 90 days with credit time served 2 days, bringing the sentence to a total of 88 days. No amendments to the sentence were noted in the Tiburon system. The total calculated by the internal auditors for the stay was \$2,200. According to the Tiburon system, the inmate started serving on 2/5/2022 and ended the sentence on 6/10/2023. However, the spreadsheet maintained by the WCSO fiscal department noted that the inmate started serving on 5/5/2022 with 60 days to be served for a total of \$1,500. The inmate actually paid \$1,700, which matches the SAP journal entries. Internal auditors were not able to determine the actual length of sentence to be served, nor the appropriate amount to be collected or refunded.
- Inmate 2: A review of the court documentation disclosed that the inmate was sentenced to 30 days with credit time served 3 days, bringing the sentence total to 27 days with a cost of \$675. The inmate paid \$300 and has a remaining balance of \$375. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.
- Inmate 3: A review of the court documentation disclosed that the inmate was sentenced to 9 days with a cost of \$225. The inmate paid \$50 and has a remaining balance of \$175. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.
- Inmate 5: A review of the court documentation disclosed that the inmate was sentenced to 3 days with a cost of \$75. The inmate paid \$90 and is owed \$15 for overpayment. There is a note on the spreadsheet stating the refund was issued on 12/6/2022, but there is no evidence of the refund. Internal auditors were not able to determine if this amount was refunded.
- Inmate 6: A review of the court documentation disclosed that the inmate was sentenced to 14 days with a cost of \$350. The inmate paid \$0 and has a

remaining balance of \$350. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.

- Inmate 7: A review of the court documentation disclosed that the inmate was sentenced to 8 days with a cost of \$200. The inmate paid \$0 and has a remaining balance of \$200. With approval from the court, per NRS 211.350, this amount should have been forwarded to the Comptroller's Office – Collections Division to attempt to collect.
- Inmate 8: A review of the court documentation disclosed that the inmate was sentenced to 20 days with a cost of \$500. The inmate paid \$500. However, the payments traced to the SAP journal entries with the exception of \$50. The internal auditors were not able to determine if the amount was booked in SAP.
- Inmate 9: A review of the court documentation disclosed that the inmate was sentenced to 10 days with a cost of \$250. However, the inmate only served 6 days with a cost of \$150. The inmate paid \$174. The internal auditors were not able to determine if there was an amendment to the court case or if credit time served was issued and not updated in the system. If the inmate was only supposed to serve 6 days, the inmate overpaid by \$24 but there is no evidence of the refund. Internal auditors were not able to determine if this amount was refunded.
- Inmate 10: The spreadsheet utilized by the WCSO fiscal department to track weekender inmates was not completed. The current County staff had to recreate the documentation from the information provided in Tiburon. No exceptions in payment were noted upon review.

Finding: A review of the journal entries in SAP noted inconsistencies in labeling or describing the entry. One entry was combined with three (3) different inmates.

Finding: A discussion with County staff disclosed that the Inmate Contract, specifically for weekenders, is no longer being provided on a consistent basis resulting in additional staff time to determine the correct sentencing and billing.

Recommendation: The WCSO fiscal department review the detailed findings provided by the Internal Audit Division to correct overpayments, collections, and other errors.

Recommendation: The Internal Audit Division recommends reimplementing the contract as it will reduce the amount of confusion for sentencing and billing.

Recommendation: The Fiscal Compliance Officer or Fiscal Manager perform a monthly, quarterly, or annual reconciliation to determine the amounts served, charged, collected, and entered in SAP reconcile appropriately and adequate documentation is maintained.

Washoe County Sheriff's Office – False Alarm Reduction Program

As previously stated, the False Alarm Reduction Ordinance for the unincorporated areas of Washoe County was established on October 13, 2009 by ordinance 1490, now WCC Section 54, which was amended on May 16, 2012. WCC 54.030 (2) permits the Sheriff to designate an alarm administrator, which is currently contracted through CryWolf (parent company Central Square) to bill and collect the alarm registration and false alarm fees. The current contract states that 82% of all fees are remitted to the County's general fund. The remaining 18% is retained by CryWolf.

Currently, the registration and annual fee for an alarm permit is \$24 and \$12 for seniors (upon request of Washoe County or CryWolf). Additionally, the false alarm assessments are as follows for those who are registered:

1 st Offense	\$100
2 nd Offense	\$125
3 rd Offense	\$150
4 th Offense	\$175
5 or more Offense	\$200

Additional fees that can be collected include a non-registration fee of \$200 and delinquent late fees of \$25.

A discussion with County staff disclosed that the registration, mailings, and billing are performed by CryWolf. Payments may be made online at: <https://www.crywolfservices.com/washoe/> or by mail.

An alarm user may appeal an assessed fee for \$25 by setting forth in writing the reasons for the appeal within twenty (20) days of the notice date. The appeal guidelines are posted on the CryWolf [website](#). The appeals are forwarded by CryWolf to the Division Director – Housing and Homeless Services and staff to process the appeal, hear the appeal, and issue a decision.

At the conclusion of the month, the Division Director – Housing and Homeless Services reconciles the billings, mailings, escrow credits, escrow payments, and invoices to the amount received in the ACH payment from CryWolf. Once the reconciliation has been performed, Division Director – Housing and Homeless Services will forward the supporting documentation for the OCM's FCO to create a cash desk and journal entry. The cash desk entries will remain in workflow until the bank deposit has been received and processed by the bank. The creation of the entry will trigger an email notification to the Treasurer's Office, which advises an entry has been made. After the Principal Account Clerk reconciles the entry to the bank statement to the cash desk entry, the Principal Account Clerk will release the cash desk entry in SAP. The system will automatically convert the cash desk entry into a journal entry into the general ledger account delineated during the initial cash desk entry.

Finding: A review of the cash desk entries and associated journal entries noted no supporting documentation was uploaded to support the entry. An additional request to the department would be required to obtain the information.

Finding: A discussion with the senior accountant disclosed that there is not a current way to verify the journal entry is correct before it is released, because the supporting documentation is not attached to the journal entry.

Recommendation: Upload supporting documentation for the cash desk entries and associated journal entries for the senior accountant to review before releasing the journal entry.

WCSO False Alarm Reduction Program Testing

The Internal Audit Division initially assessed the risk for the CryWolf Alarm Fee account as medium, because of segregation of duties for who receives the ACH payment and reconciling the invoices and supporting documentation, and immaterial amounts compared to the County budget. As such, Table 3 outlines the sample size calculation for the CryWolf Alarm Fee account. The sample was randomly selected by imputing all months for fiscal year 2023 into an Excel spreadsheet.

Table 3. Sample Size for CryWolf Alarm Fees	
Confidence level	95%
Population proportion	0.75
Marginal error	0.04
Population size	12
Risk	Medium
Sample Size (Rounded)	8

The testing resulted in no material exceptions noted. However, there were a few general observations noted for future improvement and one that requires immediate reconciliation. As such, the Internal Audit is recommending the following:

Finding: The journal entry for June 2023 was entered into the wrong fiscal year. It was entered into fiscal year 2024 and should have been entered into fiscal year 2023. This is operating on a cash basis of accounting and the County is on an accrual basis for accounting. Additionally, the internal auditors expanded into fiscal years 2022, 2021, and 2020 to review the June entries for each year, and noted it is wrong in each fiscal year reviewed.

Recommendation: To ensure the County is operating on an accrual basis of accounting, follow the matching principle by entering the June payment into the appropriate fiscal year (i.e. June 2023 should be booked in fiscal year 2023). If there are questions regarding booking entries, consult the Comptroller's Office.

Finding: The Division Director – Housing and Homeless Services and one supporting staff has been administering the CryWolf False Alarm Program,

reviewing appeals, responding to questions from users, reconciling the invoices to supporting documentation, and providing direction on the journal entry/ACH payment received. Additionally, the Fiscal Compliance Officer (FCO) in the Office of the County Manager has been responsible for entering cash desks and journal entries.

Recommendation: According to the ordinance, the administration and oversight of the CryWolf False Alarm Program should be performed by the WCSO. As such, it is recommended that WCSO reinstate responsibility.

Furthermore, the internal auditors performed trend analysis for fiscal year 2023. Figure 1. CryWolf Alarm Fee Revenue for FY 2023¹ disclosed the revenue is volatile. A

discussion with the Division Director – Housing and Homeless Services that currently oversees this program conducted research to determine the causes for such volatility but was not able to determine a root cause. As such, the internal auditors expanded the trend analysis to include fiscal years 2020 through 2023 to provide better insights into patterns.

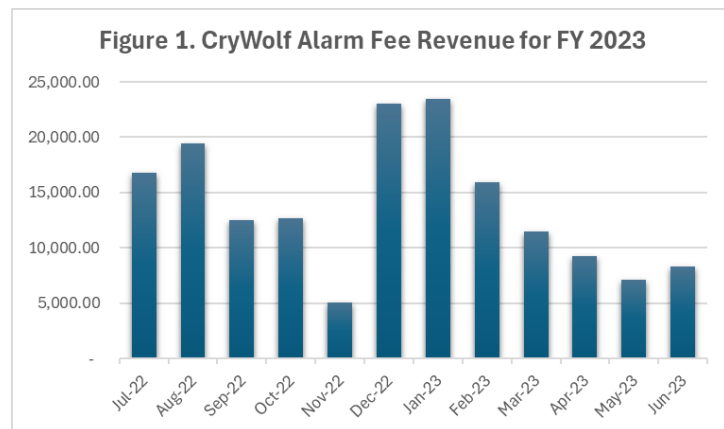
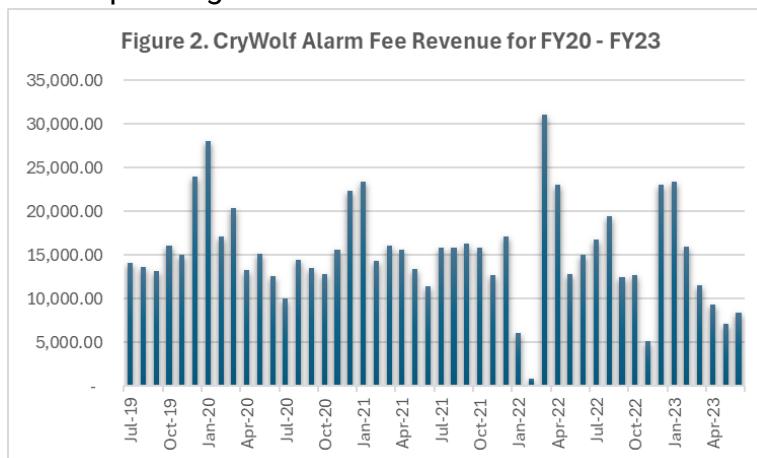


Figure 2. CryWolf Alarm Fee Revenue for FY20 – FY23¹ disclosed that has consistently been volatile but notes a decline in recent months. A root cause for the volatility and decline could still not be identified. One assumption is that CryWolf was trying to move annual renewal fees into batches mostly occurring on quarters or at the beginning of the year. However, there has been significant turnover at CryWolf, however this assumption cannot be confirmed. Another theory is that with the increase in Ring cameras and similar systems, there are less people utilizing traditional alarm systems that require registration.



Recommendation: The Internal Audit Division recommends that management have a discussion and cost-benefit analysis of utilizing the CryWolf company for the False Alarm Reduction Program.

¹Reference Appendix E for data populating graphs.



General Recommendations

Based on interviews, observations, and examination of documentation of duties performed regarding fee transactions throughout each division and fee program, disclosed the following general recommendations:

Recommendation: Update manuals and/or policy and procedure handbooks to allow for smoother transitions and adequate completion of a job if someone is on vacation, no longer employed by the County, or working on another assignment.

Recommendation: Adhere to the record retention policies established by Nevada State Library, Archives, and Public Records and applicable regulations or NRS.

Appendix A – Service Charge Schedule

The following table, effective November 26, 2019, was obtained from the WCSO's [website](#):

<u>SERVICE</u>	<u>CHARGE</u>
COPY OF CASE	
Paper Copies	No charge
CDs	\$1.00 per CD
Flash Drive	\$10.00 per flash drive
BOOKING PHOTO	No charge
BAIL AGENT REGISTRATION AND I.D. CARD	
BAIL ENFORCEMENT AGENT AND I.D. CARD	\$35.00
CONCLEAED WEAPON PERMIT	
Original Application (includes \$40.25 fingerprinting State fee)	\$100.25
Renewal Application (includes \$40.25 fingerprinting State fee)	\$65.25
Late Fee (within 120-days after expiration)	\$15.00
Replacement for Lost, Stolen, or Destroyed CCW	\$15.00
Change of address/name Fee	\$15.00
LEOSA	
New application	No charge
Renewal Application each year thereafter	No charge
CRIMINAL HISOTRY LETTER	\$10.00
EMBASSY LETTER	\$10.00
FINGERPRINTING CARDS	\$10.00 per card
MARIJUANA REGISTRATION	\$35.00
WORK PERMIT (ALL TYPES PER WASHOE COUNTY CODE)	
New/Renewal Application (includes \$40.25 fingerprinting State fee)	\$75.25
Replacement Card – Lost, Stolen, Destroyed, Name/Address Change	\$15.00
BUSINESS LICENSE	
(Includes \$40.25 fingerprinting State fee per Washoe County Business License Division)	\$75.25
PEDDLER AND SOLICITOR (includes \$40.25 fingerprinting State fee)	\$75.25
SUBPOENA PROCESSING	\$25.00
COURT ORDER FIREARM SURRENDER	\$40 per firearm

Appendix B – Civil Charge Schedule

The following table, effective July 1, 2019, was obtained from the WSCO's [website](#):

<u>SERVICE</u>	<u>CHARGE</u>
For serving a <u>summons or complaint</u> , or any other process, by which an action or proceeding is commence on every defendant	\$17.00 + Mileage*
For serving a subpoena, for each witness summoned	\$15.00 + Mileage*
For serving every other order	\$15.00 + Mileage*
For serving one notice required by law before the commencement of a proceeding for any type of <u>eviction</u>	\$26.00 + Mileage*
For serving not fewer than 2 nor more than 10 such notices to the same location, each <u>eviction notice</u>	\$20.00 + Mileage*
For serving not fewer than 11 nor more than 24 such notices to the same location, each <u>eviction notice</u>	\$17.00 + Mileage*
For serving 25 or more notices to the same location, each <u>eviction notice</u>	\$15.00 + Mileage*
<u>Eviction</u> Lockout Order (Posting of Order)	\$21.00 + Mileage*
<u>Eviction</u> Lockout Order (Execution of Order)	\$21.00 + Mileage*
<u>Writ of Eviction</u> (includes Writ \$15.00 and Writ of Garnishment \$15.00 plus mailing of notice \$2.00)	\$32.00 + Mileage*
Writ of Attachment (includes Writ \$15.00 and Order \$15.00 plus mailing of notice \$2.00)	\$32.00 + Mileage*
Writ of Possession or Restitution (includes Writ \$21.00 and Order \$15.00)	\$36.00 + Mileage*
<u>Posting property sales</u> (per posting)	\$15.00
Certified Mail (per mailing)	USPS Rate
Copies	\$3.00 per page
*Mileage (not to exceed \$20.00)	\$2.00 per mile

Civil Charge Schedule continued on next page.



* To determine the mileage fee, utilize any common internet mapping program from the following instructions provided below:

The starting address is always the Second Judicial District Court at 75 Court Street, Reno, NV 89501

Round up to the next whole number (i.e., 6.1 miles rounds up to 7 miles)

Mileage is only calculated one-way, there is no charge for the return trip

Add mileage to the base fee for the type of document to be served; this will be the total service charge.

Appendix C – Class Specification for Senior Office Specialist (SOS)



CLASS SPECIFICATION

Class Code: 60000023
Date Established: 08/2023
Last Reviewed:
Last Revised:
Last Title Change:
FLSA: non-exempt
Probation: 6 months

SENIOR OFFICE SPECIALIST

DEFINITION

Under general supervision, performs a variety of specialized and complex administrative support duties for an assigned department or division; provides lead direction over clerical support staff; and performs related work as required.

EXPERIENCE AND TRAINING REQUIREMENTS

Three years of full-time progressively responsible clerical experience to include proficiency with multiple types of computer software; OR an equivalent combination of education and/or experience.

LICENSE OR CERTIFICATE

A valid driver's license may be required at the time of appointment.

Licensure as a Notary Public may be required based on area of assignment.

DISTINGUISHING CHARACTERISTICS

This classification is distinguished from the Office Specialist classification by responsibility for providing lead direction over clerical staff and administrative support duties which are more complex and/or specialized in nature.

SUPERVISION EXERCISED

Exercises lead direction over clerical support staff.

EXAMPLES OF DUTIES *(The following is used as a partial description and is not restrictive as to duties required.)*

Provide lead direction over clerical support staff including training in work methods, techniques, use and operation of equipment; assigning and reviewing work; providing input for performance evaluations and disciplinary matters.

Perform a wide range of more complex and specialized administrative support duties to include conducting special projects, analytical studies, and presentations; prepare and post meeting agendas; transcribe, record, and distribute minutes and records; assist in the development of staff reports; develop comprehensive reports or manuals.

Provide detailed information on department services, programs, functions, policies, and procedures; handle escalated and increasingly complex inquiries from customers, staff, and others.

Receive, review, and process various applications, licenses, certificates, permits and other department specific forms; screen customers in accordance with department policies and procedures to provide department specific service; apply departmental policies and procedures to ensure items are complete and meet applicable requirements.

Develop, proofread, maintain, evaluate, and distribute a variety of complex and department specific documentation to include staff reports, legal documents, map documents, technical reports, plans, and specifications.

Research, develop, and recommend changes in office and departmental operating processes and procedures to include improvements in workflow, office procedures, equipment, and documentation.



Monitor and assist in the preparation of assigned budget(s) including recommend expenditures for designated accounts and monitor approved budget accounts; review financial condition of assigned programs and recommend/initiate corrective action to ensure financial integrity; process purchase orders, invoices, etc.

Develop and maintain a variety of resource materials, files, and records (electronic and manual) for areas of assignment; maintain tracking documentation on matters in progress; maintain and update resource materials to aid efficient departmental operations.

Perform a variety of purchasing duties for standardized or specialized services, material, supplies, and equipment.

Oversee the utilization of department software by coordinating implementation, training staff in proper use and application, assisting problem resolution at the user level or contacting Technology Services; monitor operations to ensure that systems, methods, and procedures are used correctly and efficiently.

Coordinate assigned services and activities, production, and distribution of materials with other divisions, external agencies/organizations, the public, and government officials to enhance the effectiveness of assigned area.

Ensure that assigned personnel perform duties and responsibilities in a safe and prudent manner.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Full Performance Level *(These may be acquired on the job and are needed to perform the work assigned.)*

Knowledge of:

Departmental/divisional policies and procedures.

Department/division operations, services, and processes.

Office management principles and practices.

Budget development and administration.

Terminology, acronyms, laws, rules, and regulations pertinent to the assigned department.

Laws, statutes, codes, regulations, and standards pertaining to the area of assignment.

Management information systems and software used in the assigned area.

Ability to:

Evaluate operations, including work processes and procedures, to determine effectiveness and efficiency.

Effectively represent assigned department/division when coordinating services with internal and external stakeholders.

Understand the organization and operation of the County and external agencies as necessary to assume assigned responsibilities.

Entry Level *(Applicants will be screened for possession of these through written, oral, performance, or other evaluation methods.)*

Knowledge of:

Modern office procedures, practices, and methods to include advanced business correspondence, technical reports, spreadsheets, and documentation.

Principles of public and/or business administration.

Principles of basic fiscal, statistical and administrative data collection.



Technical record management and retention.

Microsoft Office and a variety of computer software.

Purchasing practices and procedures.

Ability to:

Lead, mentor, coach, and train staff in the performance of office support duties.

Plan and organize office workflow to meet schedules and timelines.

Analyze information/situations, project consequences of proposed actions, formulate alternative solutions and make appropriate responses or recommendations.

Read, interpret, apply, and explain pertinent laws, statutes, codes, regulations, and standards.

Write business correspondence, memoranda, narrative reports, and other documents in a clear and concise manner.

Compile and prepare comprehensive verbal and written presentations.

Maintain confidentiality of department communications, data, and information.

Communicate clearly and concisely, both verbally and in writing.

Establish, maintain, and foster effective and positive working relationships with all those contacted in the course of work.

SPECIAL REQUIREMENTS *(Essential duties require the following physical skills and work environment.)*

Ability to work in a professional office environment. Ability to lift and move objects weighing up to 25 lbs. Ability to use standard office equipment including computers, copiers, telephones, and FAX machines. Ability to work in a detention, shelter, clinic, and other department specific environment. Based on area of assignment, incumbents may be required to travel to different sites and locations, work weekends, holidays, and alternate schedules.

This class specification is used for classification, recruitment, and examination purposes. It is not to be considered a substitute for work performance standards.



Appendix D – Sample Cash Receipt from the Civil Division

	WASHOE COUNTY SHERIFF	
<hr/>		
PAYMENT RECEIPT		WASHOE COUNTY SHERIFF'S OFFICE ADMINISTRATIVE SERVICES-CIVIL SECTION
PAYMENT MADE BY: N NV Court Process		PAYMENT DATE: 1/25/23
CASE NUMBER: [REDACTED]		PAYMENT AMOUNT: \$ <u>66</u> .00
RECEIVED BY: [REDACTED]		PAYMENT TYPE: Cash
NEXT STEPS: (Please circle one)		CHECK NUMBER:
<p>SMALL CLAIMS: Service attempts will be made no later than 10 days prior to the hearing OR within the next 30 days, whichever is sooner.</p> <p>EVICTON-NOTICE: Service will be posted and mailed within the next 48 business hours. Please return to our office in 3 business days to pick up your proof of service. This will be filed under the Landlord/Plaintiff's name.</p> <p>WRIT OF EXECUTION: (Garnishment, bank levy, till tap, sheriff sale, etc.) will be processed and service will be attempted within 60 days of receipt. Once served, employer/bank has 20 days to return Interrogatories to our office. Any funds received will be processed through our Accounting Department and issued to the Plaintiff or counsel.</p> <p>OTHER: (MOTION, NOTICE & FINDING, ORDER UPON PETITION, RESTITUTION, SUBPOENA, SUMMONS, etc.) Service will be attempted for up to 30 days or until the business day prior to the hearing, whichever is sooner.</p> <p>Proof of service or non-service (Eviction Notice see above) will be filed with the court, unless a self-addressed stamped envelope was provided, if you are an e-filer, you will be notified via your e-file account with the court.</p> <p>Contact Information: RENO JUSTICE COURT: 775-325-6501 SPARKS JUSTICE COURT: 775-353-7600 SECOND JUDICIAL DISTRICT COURT: 775-328-3110 WASHOE COUNTY SHERIFF'S OFFICE-CIVIL SECTION: 775-328-3310</p>		



Appendix E – Data Populating Figure 1 and Figure 2

The following table provides data populating Figure 1 graph for fiscal year 2023:

Month/Year	Alarm Fee Revenue
Jul-22	16,750.94
Aug-22	19,459.37
Sep-22	12,498.23
Oct-22	12,685.95
Nov-22	5,086.24
Dec-22	23,055.06
Jan-23	23,425.19
Feb-23	15,914.81
Mar-23	11,491.72
Apr-23	9,285.32
May-23	7,164.12
Jun-23	8,336.01

The following table provides data populating Figure 2 graph for fiscal year 2023:

Month/Year	Alarm Fee Revenue	Month/Year	Alarm Fee Revenue
Jul-19	14,061.00	Jul-20	10,008.07
Aug-19	13,672.68	Aug-20	14,489.55
Sep-19	13,155.15	Sep-20	13,507.25
Oct-19	16,039.15	Oct-20	12,865.98
Nov-19	14,985.52	Nov-20	15,628.61
Dec-19	23,956.75	Dec-20	22,356.67
Jan-20	28,071.77	Jan-21	23,399.25
Feb-20	17,164.08	Feb-21	14,282.87
Mar-20	20,325.27	Mar-21	16,123.03
Apr-20	13,326.32	Apr-21	15,635.92
May-20	15,181.38	May-21	13,420.65
Jun-20	12,623.18	Jun-21	11,459.48
Month/Year	Alarm Fee Revenue	Month/Year	Alarm Fee Revenue
Jul-21	15,819.13	Jul-22	16,750.94
Aug-21	15,779.37	Aug-22	19,459.37
Sep-21	16,260.00	Sep-22	12,498.23
Oct-21	15,827.98	Oct-22	12,685.95
Nov-21	12,658.34	Nov-22	5,086.24
Dec-21	17,112.00	Dec-22	23,055.06
Jan-22	6,034.58	Jan-23	23,425.19
Feb-22	878.36	Feb-23	15,914.81
Mar-22	31,027.94	Mar-23	11,491.72
Apr-22	23,095.14	Apr-23	9,285.32
May-22	12,796.11	May-23	7,164.12
Jun-22	14,984.83	Jun-23	8,336.01

Appendix F – Glossary of Audit Terminology

Internal audit – an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Institute of internal auditors (IIA) – an international professional association with global headquarters in Lake Mary, Florida, USA. The IIA is the internal audit profession's leader in standards, certification, education, research, and technical guidance throughout the world.

International professional practices framework (IPPF) – the conceptual framework that organizes authoritative guidance promulgated by the IIA; provides internal audit professionals worldwide with authoritative guidance organized in the IPPF as mandatory guidance and recommended guidance.

<https://www.theiia.org/en/standards/what-are-the-standards/mandatory-guidance/standards/>

Public Company Accounting Oversight Board (PCAOB) – a nonprofit corporation established by Congress to oversee the audits of public companies in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

American Institute of Certified Public Accountants (AICPA) – a [non-profit](#) professional organization representing [certified public accountants \(CPA\)](#) in the United States.

Assurance – to obtain sufficient appropriate evidence to express a conclusion, providing reasonable or limited assurance, as to whether the audited body has complied with the specified requirements of the appropriate legislation (the 'criteria') in all material respects.

Risk-based approach – identifying the highest compliance risks to your organization, making them a priority for the organization's compliance controls, policies and procedures. Once your compliance program reduces those highest risks to acceptable levels, it moves on to lower risks.

Substantive testing – an [audit procedure](#) that examines the [financial statements](#) and supporting documentation to see if they contain errors. These tests are needed as evidence to support the assertion that the [financial records](#) of an entity are complete, valid, and accurate.

Test of details – are used by [auditors](#) to collect evidence that the balances, [disclosures](#), and underlying [transactions](#) associated with a client's [financial statements](#) are correct.

Test of transactions – focuses on the individual transactions that make up an account balance. This test of details is done to check the accuracy of the financial statement transactions. Auditors typically choose a sample to test whether the details match the transaction recorded in a company's books.

Population – the entire set of data from which a sample is selected and about which the auditor wishes to draw conclusions.

Confidence level – refers to the reliability the auditor places on the sample results. Confidence levels of 90% to 99% are common.

Sample size – the size of a sample necessary to provide sufficient evidential matter depends on both the objectives and the efficiency of the sample.

Population Proportion – a fraction of the population that has a certain characteristic.

Marginal error or Margin of error – a permissible or tolerable degree of error from a correct or exact value or target.

Risk or Risk assessment – the auditor's assessment of the risks of material misstatement in a financial statement audit and the design and performance of audit procedures whose nature, timing, and extent are responsive to the assessed risks. Additionally, the identification and evaluation of several aspects of an entity whereby risks are identified and evaluated for use in guiding the audit procedures that will be necessary in order to substantiate the amounts reported in the financial statements.