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STAFF REPORT

BOARD MEETING DATE: August 25, 2015

DATE: July 9, 2015
TO: Board of County Commissioners
FROM: Alison A. Gordon, Internal Auditor AG
328-3651, agordon@washoecounty.us
THROUGH: John Slaughter, County Manager
SUBJECT: Acknowledge Receipt of the Washoe County District Attorney's Office Audit Report from the Internal Audit Division (All Commission Districts)

SUMMARY

Based on a request by the newly elected District Attorney, the Board of County Commissioners' approved schedule of audits for FY2015 was amended to include a performance audit of the County's District Attorney's Office. The audit involved assessing current practices, including existing internal controls and cash handling, and identifying opportunities to improve the efficiency and effectiveness, as well as follow-up on the audit report recommendations included in the FY2013 audit of the District Attorney's Office.

The District Attorney's Office has best practices in place. For example, staff is proactive in researching better ways to perform their work more efficiently and effectively, while continuing to ensure public safety. This includes automating various manual processes in JustWare and streamlining the case workload using JustWare system to accommodate the increase in casework. Moreover, by using JustWare, one of the District Attorney's Office units has gone paperless with another working to become less paper intensive. Additionally, when helping victims of crime, staff focuses on problem solving and providing assistance in getting through the trial as well as referrals to different resources that may be available.

For each opportunity for improvement, the District Attorney's Office has reported it is in the process of or has implemented the resulting recommendations.

The results of our review indicated the District Attorney's Office can be enhanced. For example:

Internal controls can be improved by implementing and documenting supervisor approval of deposits; safeguarding inventory; removing supplemental employee recognition fund monies from the County safe, and developing policies and procedures for the Investigations Division administrative functions.

The efficiency and effectiveness of the District Attorney's Office Child Protective Services Unit can be enhanced with the addition of another attorney and a legal secretary. Currently, this unit is staffed with seven attorneys, four legal secretaries and one office assistant. Statistics show this unit handles a significant workload – 2,835 hearings annually, equating to an increase of 70 percent or about 23 additional hearings per week when compared to FY2010. For each of these hearings, the assigned attorney and legal secretary need to be fully prepared. In addition to the

AGENDA ITEM # 5.G.2.

number of hearings, the work associated with certain types of hearings has increased substantially. One of the effects of the increased number of hearings is the CPS Unit has a backlog in parental termination cases. An additional attorney and legal secretary could share the workload of the current staff and help alleviate the backlog in parental right termination cases.

The Fraud Check Division can improve its processes for handling restitution payments in several ways. Specifically, the Fraud Check Unit maintain a list for restitution payment checks returned by the post office; perform a good faith effort to locate payees; void restitution payment checks as they become stale dated and then move the funds to the DA's Office victim fund. Additionally, the Fraud Check Unit should record "void" on the physical copy of each stale dated check or stop payment check, and obtain and document supervisor approval for voided checks.

The District Attorney's Office needs to develop and implement policies and procedures for administering the victim fund. These policies and procedures should include identifying the types of revenues and expenditures allowed as well as documentation verifying the use of funds for a victim(s) and appropriate approvals. We found the victim fund included deposited included employee monies and reimbursements from staff. We also found were a significant number of items where monies were paid but there was no documentation that provided verification that the expense pertained to a victim(s) of crime or showing the expenditure was approved.

The District Attorney's Office can improve its efficiency and effectiveness with certain enhancements to its JustWare case management system. This includes: moving all Civil Division case files from the prior case management system into JustWare; developing business rules so case data and documents are consistently recorded in the system; updating NRS statute and "charging" language; establishing a case "template" to accommodate the case structure in the Juvenile Division; and automating various forms used by the Victim Witness Assistance Center.

Audit follow-up on the 12 recommendations included in the FY2013 audit showed the District Attorney's Office implemented five of the recommendations. Six of the recommendations were partially implemented and one recommendation was not implemented.

An implementation plan establishing responsibilities and timelines will be developed with County management and department staff. This plan will then be reviewed with the Audit Committee and updated at each of their meetings. Implementation of recommendations having fiscal impact will be brought to the Board of County Commissioners for approval.

County Priority/Goal supported by this item: Government Efficiency and Financial Stability

PREVIOUS ACTION

No previous action has been taken on this Board item.

BACKGROUND

The first Washoe County District Attorney was appointed in 1864, almost 150 years ago. The mission of the District Attorney's Office is:

- To ensure public safety by prosecuting criminal cases, with a priority on violent crimes, to the maximum allowed by law while minimizing the impact on victims and witnesses,
- To represent professional the Board of County Commissioners and all other County Agencies in legal matters to include the defense of lawsuits, and

- To protect the rights of children by using all legal means to ensure the timely and adequate payment of child support; protect children by ensuring they are placed in a permanent safe stable environment.

In addition to the primary mission of the District Attorney's Office, community involvement is an important component of the work performed. For example the Office participate in Crime Crackdown which is a yearly collaboration between law enforcement, the public and the media, designed to apprehend those who are wanted for various crimes in the community, and to educate the public on certain areas of the criminal justice system. The District Attorney's Office also enhances community outreach through Twitter and having members attend the Sparks Farmers Market, public safety presentations and speaking engagements at the Washoe County School District, UNR, TMCC, National Judicial College, Hispanic Heritage Days, Project Home Safe – Gun Locks, as well as on TV/radio. Moreover, District Attorney's Office spends their personal time during the year coordinating and participating in fund raising events for various local non-profit agencies including but not limited to the Northern Nevada Food Bank, Toys for Tots, and the Committee to Aid Abused Women.

SCOPE AND METHODOLOGY

The scope of the audit included evaluating the practices used by the District Attorney's Office for efficiency and effectiveness. It included assessing internal controls and practices over cash receipts, safeguarding assets, purchasing, and inventory. It also included reviewing compliance with County policies, and applicable NRS, case management, and various programs within the District Attorney's Office.

This audit was conducted in accordance with Generally Accepted Government Auditing Standards and covered the period of July 2013 through June 2015. Fieldwork was conducted between March 2015 and June 2015.

FISCAL IMPACT

This report has no fiscal impact. However, implementation of some recommendations may have fiscal impact and at this time, no funding source has been identified for any additional costs.

RECOMMENDATION

It is recommended the Board of County Commissioners acknowledge receipt of this audit report of Washoe County's District Attorney's Office.

POSSIBLE MOTION

Should the Board of County Commissioners acknowledge receipt of this audit report, a possible motion would be:

Move to acknowledge receipt of the Washoe County District Attorney's Office Audit Report from the Internal Audit Division.

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Attachments



Washoe County District Attorney's Office

July 9, 2015



Alison A. Gordon, CPA, CFE
Internal Audit Manager

Executive Summary

<p>Internal controls can be strengthened in several areas.</p>	<p>For example, supervisor review and approval of deposits should be documented, firearms inventory needs to be accounted for, supplemental employee recognition fund money should not be stored with County money, and Investigation Division policies and procedures need to be developed and documented. (Pages 3 and 4)</p>
<p>The District Attorney Child Protective Services Unit can increase its efficiency and effectiveness with an additional attorney and legal secretary.</p>	<p>Since 2010 the number of annual hearings has increased by about 70 percent with protective custody hearings increasing by about 46 percent. Additionally, the work associated with these cases has also significantly increased. (Pages 5, 6 and 7)</p>
<p>The Fraud Check Unit restitution payment processes need to be improved upon.</p>	<p>We found a list was not maintained for victim restitution checks returned by the post office, and documentation showing a good faith effort to locate payees was limited. (Page 8 and 9)</p>
<p>The District Attorney's Office needs standards for administering its victim fund.</p>	<p>We were unable to verify certain expenses pertained to a victim(s) of crime and found many expenses lacked the request and approval form. (Pages 9 and 10)</p>
<p>JustWare can be enhanced to improve the efficiency and effectiveness of the District Attorney's Office.</p>	<p>Business rules are needed so case data and types of documents are consistently recorded, NRS statutes and charging language need updating, and the Juvenile Division needs a template to accommodate their case structure. (Pages 11 and 12)</p>

Observations and Recommendations

1. Internal Controls/Policies and Procedures

Internal controls as well as policies and procedures can be enhanced to ensure the District Attorney's Office, DA's Office, is administered correctly. Specifically:

Supervisor Approval of Deposits

The DA's Office Fraud Check Unit should ensure deposits are reviewed and approved by a supervisor prior to taking the deposit to the bank. We reviewed a sample of 24 deposits during FY15 and found none showed evidence of supervisor review and approval. Fraud Check Unit staff reported a supervisor does review the bank deposits but evidence documenting this review is not maintained. Best practices include one individual preparing the deposit and a second individual, preferably a supervisor, reviewing and approving the deposit prior to it being taken to the bank and maintaining documentation of this approval.

As of the date of this report, the DA's Office, Fraud Check Unit reports it has implemented practices for documenting supervisor review and approval of deposits.

Safeguarding Inventory

The DA's Office can improve upon its safeguarding of firearms. Specifically, we performed a physical inventory and found the SAP inventory listing did not include nine firearms, three air soft pistols and the Moto Shot Remote Control Target System. We also noted the DA's Office should remove three firearms from the SAP inventory, as the County no longer owns these firearms. In addition, the Investigations Unit did not have an inventory list to account for the firearms it was responsible for and the range master's list of firearm assignments was not up to date.

County Purchasing Division policies and procedures consider firearms as sensitive items at high risk of loss. As a result, the DA Office's needs to track weapons internally and correctly recorded in SAP.

Once identified, the Investigations Division developed a firearms inventory list and the range master updated the list of firearm assignments. The DA's Office also reports it is in the process of updating SAP inventory.

Safe Inspection

The DA's Office needs to address several types of monies found in one of the safes. We performed an inspection of the various safes used by the DA's Office and found the safe included employee monies and restitution funds that have been held for several years as follows:

➤ Supplemental Employee Recognition Fund

The DA's Office needs to ensure the supplemental employee recognition fund is not stored with County money and consider implementing some controls for this

fund. Specifically, we found \$1,362, in an envelope, which was identified as the supplemental employee recognition fund. According to DA's Office fiscal staff, the money coming in is from event tickets, raffle tickets and DA's Office management. The expenses are related primarily to retirements, birthdays, Halloween and holiday season events, but there have also been some food purchases related to the Children's Advocacy Center.

Best practices would include storing supplemental employee recognition fund cash separate from County monies, having a committee of one person per division to administer the fund, and placing the fund in a locked drawer where a couple of the committee members know its location and the key. In addition, best practices includes identifying the types of activities the fund covers and having all food, raffle prizes, etc. approved before purchase by the committee.

As of the date of this report, the DA's Office reports it is in the process of developing and implementing best practices for the supplemental employee recognition fund, which includes storing the supplemental employee recognition funds separate from County funds.

➤ Restitution Funds

The DA's Office needs to determine how to best handle restitution funds it received. Specifically, the DA's Office has been holding \$1,150 in restitution received three years ago in FY2012 pertaining to the DA Snack Bar employee theft. The Snack Bar is no longer in place but prior to the theft the revenues from this enterprise were donated to a local charity. Based on information received from the DA's Office Civil Division donating these funds to a local charity is appropriate.

As of the date of this report, the DA's Office reports it is in the process of identifying an appropriate charity to which these funds can be donated.

Policies and Procedures

Policies and procedures for the Investigation Division administrative functions are needed. For example, the Investigations Division administrative staff are responsible for ordering certified copies of prior convictions from various jurisdictions around the U.S. Every jurisdiction has its own requirements and requests must be tracked. However, there are no policies and procedures in place documenting the various practices involved with this process or any of the other work assigned to the administrative staff.

Systematic, documented policies and procedures that are diligently followed will help ensure Investigations Division administration is handled consistently, efficiently and effectively. Additionally, as there are only two administrative staff in the Investigations Division, documented policies and procedures would be helpful to other DA staff filling in if one or both of the administrative staff are out of the office.

As of the date of this report, the DA's Office reports it is in the process of developing policies and procedures for the Investigation Division administrative functions.

Recommendations:

The District Attorney's Office should ensure:

- 1.1 The Fraud Check Unit reviews and approves deposits and documentation exists evidencing this review and approval,*
- 1.2 All firearm inventory is recorded in SAP,*
- 1.3 Firearms disposed of are removed from SAP,*
- 1.4 The Investigations Division maintains a list of the firearms it is responsible for,*
- 1.5 The Range Master maintains a list of weapon assignments,*
- 1.6 Supplemental employee recognition fund monies are removed from the County safe and stored away from County monies,*
- 1.7 Best practices are followed in administering the supplemental employee recognition fund,*
- 1.8 Restitution monies given to the DA's Office are donated as appropriate, and,*
- 1.9 Policies and procedures are developed and documented for the Investigations Division administrative functions.*

2. Child Protective Service Staffing

The DA's Office, Civil Division, Child Protective Service, CPS, Unit can enhance its efficiency and effectiveness with the addition of another attorney and legal secretary. Unlike a criminal case where once the court sentences a defendant the case is closed, CPS Unit cases do not end until the child receives a permanent placement. Each case that comes into the juvenile dependency system remains open until the court orders reunification of the child with their parents, termination of the parents' rights, finalization of the child's adoption, guardianship with a relative of the child, or the child to live in an independent living program and reaches the age of 18.

The CPS unit primarily represents the County Department of Social Services in juvenile dependency proceedings and termination of parental rights proceedings. These proceedings can include:

- Pre-removal warrant hearings;
- Protective custody hearings - occurring three times a week within 72 hours of removal, which involves negotiating a resolution or taking the case to a full-blown evidentiary hearing with calling witness, and cross examining the parents and other defense witnesses;
- Filing petitions - to take longer-term legal and physical custody of children;
- Subsequent plea hearings, dispositional hearings and review hearings that occur every six months, which again can turn into a full-blown evidentiary hearing with exhibits and witnesses;
- If a parent contests Social Services custody, the CPS Unit takes the case to trial. If the court determines the child should be free for adoption, the CPS

Unit issues petitions for termination of parental rights and prosecutes those actions, providing discovery, calling witnesses, having parents served in state or out of state;

- Administrative hearings when a parent contests the finding of abuse or neglect made against them, which involves presenting evidence, calling witness, cross examining the parents and other defense witnesses, and administrative hearings relating to adoption subsidy agreements;
- If a child is in foster care and committed into a locked facility such as West Hills Hospital or other residential treatment center, State statute requires the DA's Office file a petition for commitment and prosecute that petition in an evidentiary hearing;
- Family Drug Court and Family Mental Health Court, advocating for Social Services in all weekly hearings; and,
- Attend numerous meetings with social workers as an advocate, particularly where a defense attorney is involved.

Over the years, the number of hearings has increased substantially. For example, in 2010 there were 1,665 hearings and by the end of 2014 there were 2,835 hearings. This is an increase of 1,170 hearings (70%) or about 23 hearings per week, all of which need to be fully prepped by the assigned attorney and legal secretary staff. In addition to the increased number of hearings, the work associated with certain types of hearings has increased substantially. For example, the number of protective custody hearings increased each year from 2010 to 2014 from 283 cases to an estimated 440 cases– a 55 percent increase. Prior to FY14, the CPS Unit attorneys would attend protective custody hearings and present their case. Now the court is requiring legal representation for the parents and the CPS Unit attorneys must now attend these hearings and try to negotiate a deal with the parents and their attorneys or with them deciding to contest. Multiple attorneys involved in a case coupled with the new negotiations process makes these cases protracted and time consuming. As a result, the increase in the total number of hearings, plus the increased number of protective custody orders and the associated workload has significantly impacted workload for the CPS Unit staff.

One of the effects is that the CPS Unit has a backlog in parental right termination cases. Currently, the court has ordered a permanency plan of termination of parental rights and adoption in 138 cases. Out of these, 66 petitions have been filed with 72 pending. The CPS unit has a goal set to get termination petitions filed within 30 days of the Court's order. At this time, more than 47 cases are over 30 days old. Consequently, there are children remaining in foster care or in pre-adoptive placement thereby increasing foster care costs for the County.

The CPS Unit's current staffing includes seven attorneys, four legal secretaries, and one office assistant. Since 2010, CPS Unit staff has increased with one additional attorney and one legal secretary. According to CPS Unit staff, hiring the attorney and legal secretary helped with the caseload at the time they were hired, but the increase in the number of hearings and new court requirements for protective custody cases

has placed a substantial increase in the workload. Further, the District Court intends to add another court day during the week. This will further increase the workload on the CPS Unit staff.

An additional attorney and legal secretary could assume a share of the workload of the current CPS Unit staff. These positions could also help alleviate the backlog in parental right termination cases thereby achieving permanent placement for children in foster care, and both the attorney and legal secretary could assist with the additional court day during the week, if implemented.

As of the date of this report, the DA's Office reports it is in the process of working with County management to identify a permanent funding source to add another CPS Unit attorney and legal secretary.

Recommendations:

- 2.1 The District Attorney's Office should consider adding another CPS Unit attorney and legal secretary to the Child Protective Services Unit, and,*
- 2.2 Work with County management to identify a permanent funding source to fund these positions.*

3. Witness Fees

Witness fees are paid in accordance with Nevada Revised Statute, NRS. The District Attorney Victim Witness Assistance Center, VWAC, is responsible for assisting victims and witnesses through the legal process involved with criminal court cases. NRS 50.225 provides for witnesses who attend court in response to a subpoena to be paid a fee of \$25 for each day's attendance.

The VWAC front desk staff is responsible for generating the Witness Fee checks. The DA's Office case management system, JustWare, generates witness lists by case. When witnesses are required to attend court for a particular case, witness lists are uploaded to SAP, the County financial system. Once in SAP, the data file is processed to issue and print the witness checks. As of April 21, 2015, witness fees totaled \$44,850 for the fiscal year.

During the review of the tasks performed by the VWAC front desk staff, we learned the front desk staff have the ability to change names and addresses in JustWare when processing witness fee checks. As a result, the ability exists that the VWAC front desk staff could issue a witness fee check to themselves, family members or friends.

Using SAP, we obtained a payment listing from July 1, 2014 through April 21, 2015. We first scanned the witness names recorded in SAP for any VWAC employee names. No VWAC employee names were noted. Then, using data analysis software, we randomly selected a sample of 21 witnesses receiving one payment of \$25 and judgmentally selected another 52 witnesses that received multiple payments of \$25 to review. We reviewed supporting documentation such as Witness Check-In Logs,

JustWare Case information, the District Court website, and copies of subpoenas where applicable. Based on this review, it appears witness payments of \$25 were issued in accordance with NRS and paid to case witnesses.

As of the date of this report, the DA's Office reports its IT staff changed the roles pertaining to processing witness checks in JustWare so VWAC front desk staff are no longer able to change witness names and addresses.

Recommendation:

3.1 The District Attorney's Office needs to ensure the roles pertaining to processing witness checks in JustWare do not allow staff to change witness names and addresses.

4. Fraud Check Unit Restitution Payment Processes

The DA's Office Fraud Check Unit can improve its processes for handing restitution payments. The Fraud Check Division receives restitution funds from defendants based on a bad check complaint. Once received, these monies are deposited with a subsequent check written that is mailed to the victim. However, various instances occur where the post office returns the mailed check as "undeliverable". Currently, when the post office returns a restitution check as "undeliverable" the information is recorded in the applicable case in JustWare and staff places the check along with the envelope in the safe. The checks remain in the safe until the victim contacts the Fraud Check Unit or a year passes, at which time staff void the checks in JustWare and the funds are moved into the DA Office's victim fund.

Best practices would include maintaining a list for restitution payment checks returned by the post office; performing a good faith effort to locate payees; voiding restitution payment checks as they become stale dated; and then moving the funds to the DA's Office victim fund. Additionally, an adequate system of internal controls would include recording "void" on the physical copy of each stale dated check or stop payment check, and obtaining and documenting supervisor approval for voided checks.

During our review, we found there were 31 restitution checks that had been returned from the post office. The following was noted:

- The Fraud Check Unit does not maintain a list of the returned restitution payment checks kept in the safe. Using such a list would allow staff to ensure all of the returned restitution checks are accounted for.
- Eight restitution checks were over a year old, but there was no documentation of Fraud Check Unit staff performing a good faith effort being to locate the payee.
- None of the restitution checks that were stale dated (over six months old) had been voided in JustWare. Banks do not have to honor stale dated checks pursuant to the Uniform Commercial Code.

- Another one of the restitution checks had been voided in JustWare with the funds moved to the victim fund but the check was still in the safe and not showing as “void” and filed with the canceled checks. There was also no evidence of a good faith effort to locate the payee.
- Another instance occurred where a restitution check was still in the safe where a stop payment had been issued but this was not documented on the check. This check was also still in the safe and not filed with the canceled checks.
- Four of the restitution checks were paid to businesses. Three of the four checks were stale dated with the fourth still within the 180-day period. Using various Internet websites, we were able to identify possible leads to locate an address for each of these four items.

We also reviewed the Fraud Check Unit’s outstanding checks list through May 31, 2015. This list included 27 outstanding checks that are staled dated, with 13 more than a year old and 14 between 6 to 12 months old, not including the checks returned by the post office. We found eight of the outstanding stale dated checks involved businesses that were still in existence. In addition, two additional checks issued to businesses still in existence will become stale in the next few weeks. According to Fraud Check Unit staff, no efforts have been made to contact the entities/individuals on the outstanding check list as the checks haven’t been returned by the post office. However, if an individual/business has not cashed a restitution check within three months of mailing, a reasonable approach would be to attempt to contact the individual/business to verify receipt of the check.

Recommendations:

The District Attorney Office’s Fraud Check Unit should:

- 4.1 Maintain a list of the restitution payment checks returned by the post office,*
- 4.2 Perform and document the good faith effort performed to locate the payee of a restitution payment check when returned,*
- 4.3 Void returned restitution payment checks that are stale dated in JustWare and transfer the funds to the DA Office’s victim fund as applicable,*
- 4.4 Notate “void” on the physical copy of each stale dated check being voided in JustWare, including stop payments,*
- 4.5 Obtain and document supervisor approval for each voided check, and,*
- 4.6 Perform and document the good faith effort to contact payees on restitution payment checks that have been outstanding for three months or more.*

5. Victim Fund

The DA’s Office needs to develop and implement policies and procedures for administering its victim fund. These policies and procedures should include the types of revenues and expenditures allowed as well as require documentation showing how these expenditures are supporting a victim(s) of crime and appropriate approvals.

The DA's Office has a victim fund, which receives funding from Fraud Check Division restitution monies, which as previously discussed are moved into the victim fund if the payee cannot be located; and donations of witness fees. The DA's Office victim witness program staff use a form to request monies from the victim funds for victims. This form has a section where the Supervising Investigator assigned to supervise the victim witness program or the District Attorney can approve the expenditure.

We performed a review of the revenues and expenditures of this fund for calendar years 2012, 2013, 2014 and 2015. We found the monies deposited into this account included witness fee donations and Fraud Check Division restitution monies. Additionally revenues in the victim fund included employee donations for the DA's Office annual holiday event and reimbursements from staff for items such as an employee travel advance for training.

We also reviewed expenditures to determine whether the expenditures pertained to a victim(s) of crime; and the expenditure request form was used. The expenditures included conference registration fees, the employee travel advance, and donations to a girls' softball league, among others. Also, other victim fund expenditures were charitable in nature, e.g., a Christmas Angel Tree. However, there was no documentation to verify these expenditures pertained to a victim(s) of crime and no evidence of the Supervising Investigator's or the District Attorney's approval.

The expenditures also included annual holiday event expenses for 2012 and 2013. The victim fund was not used for holiday event expenses in 2014. The 2012 holiday event expenses using victim funds were fully reimbursed by employee donations. However, for 2013, holiday event expenses paid by the victim fund were \$20.76 more than the employee donations recorded in the victim fund. This \$20.76 should be reimbursed to the victim fund.

As of the date of this report, the DA's Office reports it is in the process of implementing the report recommendations.

Recommendations:

The District Attorney's Office should ensure:

- 5.1 Victim Fund policies and procedures are developed including the types of expenditures allowed as well as requiring documentation showing how these expenditures support a victim(s) of crime,*
- 5.2 All victim fund expenditures are reviewed and approved by the Supervising Investigator or the District Attorney, and documented on the expenditure request form,*
- 5.3 The victim fund only includes revenues from restitution monies collected where the payee cannot be located and donations of witness fees,*
- 5.4 Victim fund expenditures are used to compensate victims of crime, and,*
- 5.5 The victim fund is reimbursed for the \$20.76 shortfall from the 2013 holiday event and not used in the future for these types of expenses.*

6. JustWare Enhancements

The DA's Office can improve its efficiency and effectiveness with certain enhancement to its JustWare case management system. The DA's Office purchased JustWare during FY2012 for its Criminal Division and during FY2013 for its Civil Division. JustWare is a robust case management system with a significant amount of functionality and the ability to help staff effectively and efficiently manage their legal cases. Now that several years have gone by since JustWare was installed, several enhancements can be made to improve the system. For example:

- All Civil Division case files from the prior case management system need to be moved into JustWare. When JustWare was implemented in the Civil Division, the case files in the prior case management system, Legal Files, did not transfer easily. Currently, for closed cases, the Civil Division legal secretaries must look up each case in Legal Files, which no longer has tech support. If for some reason Legal Files stopped working, the closed case files would be gone on the computer and the paper case files would have to be located.
- Business rules need to be developed so case data and documents types can be consistently recorded in the system. Currently, there are no policies in place informing staff where certain case information should be recorded. As a result, staff in most every District Attorney Division/Unit interviewed reported certain case related data and records are not recorded consistently, which makes it more difficult to find the data. In addition, staff has noted certain documents such as forensics reports from the County Crime Lab are duplicated in the system.
- NRS statutes and "charging" language needs to be updated in JustWare. NRS statutes and "charging" language are different for each offense. Currently, the statute and "charging" language in JustWare is not what is required when preparing various case legal documents. As a result, the attorneys and legal secretaries have to open many documents from other cases and sources, and then cut and paste the needed statute language and charging language. Additionally the charging language used may not be consistent between the various divisions within the DA's Office. JustWare could include a template that could be used with the correct statutes and wording description of the charge and would allow the "charging" language to be streamlined. Moreover, using a JustWare template would be timesaving for both attorneys and legal secretaries when preparing case documents.
- The DA Juvenile Unit needs JustWare assistance to further their ability to automate their case practices. For example, a JustWare case "template" needs to be developed for the DA's Juvenile Unit. Cases in the Juvenile Unit are structured differently than the criminal and civil cases administered at the DA's Office. For example, one juvenile may have multiple cases but each case has the same case number with an "A", "B", "C", and "D", at the end of the case number whereas in criminal and civil cases each offense has its own separate case number. At this time, JustWare is not set up to accommodate

the Juvenile Unit's case structure, which hinders the Juvenile Unit's efforts to become less paper intensive.

- Various forms used by the VWAC front desk staff could be automated in JustWare. Currently, most of the forms used are manual and include writing down case information on pre-printed forms. If JustWare was used, certain case information could be pre-populated on the form, such as the defendant's name, the DA assigned, the sentencing date etc. with other data being typed in and saved in JustWare.
- The VWAC "witness unavailable notification" process could possibly be automated in JustWare. Currently, this is a manual process involving preparing a witness unavailable notification form for each case a witness is involved in. This form shows when they are unavailable to testify. The VWAC front desk staff manually complete the forms and copies are routed to the appropriate deputy DA, the assigned legal secretary, and the VWAC legal secretaries. Automating this process in JustWare would help to streamline the notifications to all interested parties.
- Training is needed in the Investigation Division for administrative staff. Currently, the ordering and documentation of the process for certified copies of prior convictions is a manual process. However, JustWare provides the ability for the attorneys and investigators to submit an automated request whereby the Investigation Division administrative staff could document various information such as when the copies were ordered, who the order was placed with, court contact data, and order updates, if any. Using an automated practice would allow all those DA Office staff involved with the case to view the status of the request.

As of the date of this audit report, the DA's Office reports the Investigations Division administrative staff have been trained to use JustWare for the attorney request for certified copies of prior convictions. In addition, the DA's Office reports most of the enhancements identified above are now underway.

Recommendation:

6.1 The DA's Office should work to make various enhancements to JustWare to help staff more effectively and efficiently manage their cases and work assignments.

X. Prior Audit Follow Up

Recommendation 1.1 Payment receipt, bank reconciliation and procurement duties should be adequately separated.

Implementation Status: Partially Implemented

Follow-Up Review: The District Attorney's Administrative Division has separated certain of the receipting duties by having one staff person who collects and processes payments with a second staff person taking the money for deposit to the

Treasurer's Office. However, the duties of collecting payments or preparing deposits still need to be independent of employees who record the deposit in SAP. If staffing is limited, a supervisor should review the preparing and recording of deposits.

The District Attorney's Fraud Check Program has one staff person who receives payment receipts, records the receipts into the DA's case management system, JustWare, and places the payments in a drop safe. A second staff person removes the payments from the drop safe and prepares the deposit, verifying the deposit total in JustWare.

Bank reconciliations are now prepared by one staff person and approved by a second staff person.

The District Attorney's Office Administrative Division reports it has separated the duties of collecting payments and preparing the deposit. As one staff person is preparing and recording the deposit in SAP, a supervisor is now reviewing the deposits prior to it being taken to the Treasurer's Office.

Recommendation 1.2 Payment receipts should be adequately safeguarded.

Implementation Status: Partially Implemented

Follow-Up Review: The Records Division Fraud Check Program now uses a locked drop safe to store payment receipts collected during the day. However, the individual responsible receipting payments has the combination to the drop safe. In addition, during the review of the Fraud Check Program it was observed that a money order was in plain view on one of the staff desks that was unattended, where it was accessible to any employee walking by. Best practices include limiting the safe combination to individuals not involved in receipting payments and ensuring payments received are not left unattended in an open area.

Both the Administrative Division and the Fraud Check program are using tamper proof bank bags for completed deposits being taken to the Treasurer's Office.

Recommendation 1.3 Checks and money orders should be restrictively endorsed at the time of receipt.

Implementation Status: Not Implemented

Follow-Up Review: The Records Division staff reported that all payment receipts are restrictively endorsed at the time of receipt. However, it observed that the money order previously identified in the Follow-Up Review for 1.2 above was not restrictively endorsed at the time of receipt.

Recommendation 1.4 Deposit and Cash Payment reports should be reconciled with discrepancies investigated and documented, including reviewer's initials and date.

Implementation Status: Partially Implemented

Follow-Up Review: A random sample of Records Division deposits was tested. For one of the test items, the deposit was \$1K less than the amount reported in the JustWare deposit report. The reason for the difference, notated in the JustWare deposit report, did not fully disclose why the \$1K difference occurred.

Recommendation 1.5 Payments should be deposited timely in accordance with County Code.

Implementation Status: Implemented

Follow-Up Review: The DA's Office makes deposits every Friday or that day when amounts exceed \$5,000. The Treasurer's Office approved this schedule.

Recommendation 1.6 Best practices and county policies should be followed for procurement card purchases.

Implementation Status: Implemented

Follow-Up Review: We selected forty-five procurement card purchases for review to ensure compliance with best practices and county policies. No exceptions were noted.

Recommendation 2.1 Consider adding a third experienced attorney and a permanent second legal secretary to the Misdemeanor Pretrial Unit.

Implementation Status: Implemented

Follow-Up Review: The District Attorney Criminal Division’s Misdemeanor Pretrial Unit now has seven attorneys and three legal secretaries.

Recommendation 3.1 Consider reclassifying one of the lead legal secretary positions in the Civil Division to a legal secretary supervisor.

Implementation Status: Implemented

Follow-Up Review: The DA’s Office Civil Division reclassified one of the lead legal secretaries to a legal secretary supervisor.

Recommendation 4.1 Work with the Nevada Highway Patrol to return the responsibility of preparing all legal documents to the District Attorney’s Office.

Implementation Status: Implemented

Follow-Up Review: The DA’s Office added a third deputy district attorney and second full-time secretary to the Misdemeanor Prosecution Team in 2013. With the addition of the third attorney, the DA’s Office did take back the responsibility of filing misdemeanor complaints on all NHP misdemeanor arrests. According to staff, as predicted the transfer of responsibility has saved time in reviewing and revising charging documents that NHP had been filing, ensured the DA’s Office has all necessary documentation to evaluate and successfully prosecute NHP cases to their conclusion, and increased the quality of charging decisions, quality of court documents, and the overall quality of criminal prosecution.

Recommendation 5.1 Ensure SAP is used to record County financial transactions.

Implementation Status: Partially Implemented

Follow-Up Review: The DA’s Office has been working to get the Family Support bank account closed. With the assistance from this auditor, the State has updated its records showing the correct County direct deposit account. However, the Family Support account and Victim Witness accounts are still accounted for using Quickbooks and transactions are not recorded in SAP as they occur.

Recommendation 5.2 Work with Technology Services and the Comptroller's Office to move the Family Support as well as Victim Fund transactions to SAP.

Implementation Status: Partially Implemented

Follow-Up Review: The DA's Office has been working with the Treasurer's Office to establish two new accounts in SAP, but to date this has not occurred.

Recommendation 6.1 Ensure staff use the new JustWare case management system once implemented.

Implementation Status: Partially Implemented

Follow-Up Review: The DA's Office Civil Division legal secretaries are using JustWare and all cases are recorded in this case management system. However, it was reported not all the Civil Division attorneys have fully embraced using the JustWare system.