



A CENTURY OF SERVICE

Audit Department

500 S Grand Central Pkwy Ste 5006 • PO Box 551120 • Las Vegas NV 89155-1120
(702) 455-3269 • Fax (702) 455-3893

Jeremiah P. Carroll II, CPA, Director • Charles W. Kendall, CPA, Audit Manager

December 1, 2008

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

Dear Ms. Valentine:

Pursuant to Audit Department policy, we performed follow-up procedures on findings from the 2007 Assessor's Office Infrastructure audit. This follow-up letter should be read in conjunction with the original audit. The follow-up procedures performed included interviews with responsible parties and an examination of related documentation. This follow-up engagement does not represent a complete reexamination of the Assessor's Office Infrastructure.

The auditor's role in follow-up reviews is to compile corrective actions taken by the Assessor's Office, assess whether these responses are adequate or not adequate to correct reported deficiencies, and relay those findings to management. It is the Assessor's Office responsibility to decide if any appropriate action should be taken in response to reported audit findings. It is also their responsibility to assume the risk by not correcting a reported condition because of cost or other consideration.

Our follow-up reviewed five findings that were presented on March 17, 2008 to the Clark County Assessor's Office management. On May 12, 2008, the Clark County Assessor provided a list of corrective actions to be taken in response to these findings. As of November 20, 2008, the implementation success rates of these corrective actions are as follows:

Corrective Actions Fully Implemented: 3
Corrective Actions Partially Implemented: 1
Corrective Actions Not Implemented: 1

The Assessor's Office stated that the one corrective action not implemented (moving the Assessor's server from the Government Center to the Operations Center) was delayed due to the migration of the KOVIS database taking precedence.

The assistance and cooperation of county staff is recognized and appreciated.

Sincerely,

Handwritten signature of Jeremiah P. Carroll II in blue ink.
Jeremiah P. Carroll II, CPA
Audit Director



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Clark County Audit Department - IS Audit Section
 CLARK COUNTY ASSESSORS OFFICE
 IT INFRASTRUCTURE -- 07106

FINDINGS, RECOMMENDATIONS, IT RESPONSE, AND CORRECTIVE ACTION TAKEN

Item	Audit Finding	Recommendation	Assessor's Office IT Response	Corrective Action Taken			
				Fully Implemented	Partially Implemented	Alternate Means Employed	Not Implemented
1	Environmental Risk in CCGC Server Room	It was recommended that the Assessor's Office Systems Technician move CCENTART2 to the IT Operations Center where all their other servers are now located and also ensure that the Assessor's Office Systems Technician maintains physical access to the server.	The server applications will be moved to the Operations Center as part of the server technology refresh program. This move is anticipated to be resolved in October 2008 when the new server has arrived and applications can be migrated to the new server.				A new replacement server has been purchased and installed. The change is delayed by a critical migration of the KoVIS database. Once this migration is complete, data will be migrated to the new server and the old
2	Unnecessary default services were found to be running on Assessor's Office servers	It was recommended that the Assessor's Office Systems Technician review all services running on their Windows servers and disable those that are not needed.	The review is in progress and will be completed on or before June 1, 2008. We are testing systems to ensure services are not interrupted	A review was made of services running on the Assessor's Office servers. Unnecessary services were disabled.			
3	Unnecessary user accounts were found to be running on Assessor's Office servers.	It was recommended that the Assessor's Office Systems Technician review all user access accounts on the Windows based servers and delete or disable those that are either not needed or are no longer needed.	The review is in progress and will be completed on or before June 1, 2008. We are testing systems to ensure services are not interrupted	Accounts were reviewed on the servers. Unnecessary accounts were disabled or deleted.			
4	MS server security patches were not up to date at the time of the audit.	It was recommended that the Assessor's Office Systems Technician review all Windows servers and verify that the above patches are installed if such patches are appropriate for the server environment.	The review of patches is in progress and will be completed on or before June 1, 2008. We are testing systems to ensure services are not interrupted	Servers were patched and up to date as of the target date established in the management response.			
5	Registry settings in Assessor's Office systems allowed guests to view security event logs.	It was recommended that the Assessor's Office Systems Technician manually changes the registry settings of all their servers to deny users with guest accounts access to the systems event logs.	The review is in progress and will be completed on or before June 1, 2008. We are testing systems to ensure services are not interrupted		The Assessor's Office IT staff has reviewed approximately 50% of the registry settings.		