

This information surrounds the drug court within 5<sup>th</sup> Judicial District and the monies collected for the drug court and extensive coverup that took place.

Confirmed from the outside auditing firm Daniel C. McArthur, Ltd. 501 S Rancho Dr Ste E30, Las Vegas, NV 89106 the report from 2012 and 2013 shows that monies that were supposed to go to the COUNTY OF NYE was being deposited to a bank account with Bank of America opened by a 501 c 3 called "FIFTH JUDICIAL DISTRICT ADULT DRUG COURT". The entity number is E0654912006-9, the Nevada Business ID is NV20061257232 and the current status is Permanently Revoked. This non-profit was created on 08/29/2006. This information is directly obtained from the Nevada Secretary of State.

- The monies were to be deposited to the County of NYE not a non-profit organization
- The non-profit organization never had any contract with the county
- The non-profit organization did not surrender the monies to the county until September 13, 2013. Per the auditor's statement Revenues in the Drug Court Special Revenue Fund may be understated. This means the monies may not all be accounted for or recovered.

Who set up and ran this organization. Well based upon the website you can see the names.

- The persons who ran this organization are as follows:
  - Tammi Odegard – this person was employed as a Specialty Court Coordinator within the 5<sup>th</sup> Judicial District
    - Tammi acted as the secretary and treasurer for the non-profit organization
  - Robert Beckett – this person was the COUNTY OF NYE District Attorney.
    - Current Bar License #3383 since 9/26/1988 Active
    - Robert acted as the Director for the non-profit organization
  - Robert Lane – this person is a Judicial Judge for the 5<sup>th</sup> Judicial District. [Department 2 | Nye County, NV Official Website \(nyecountynv.gov\)](#)
    - Robert Lane acted as the President for the non-profit organization

ENTITY INFORMATION

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**Entity Name:** FIFTH JUDICIAL DISTRICT ADULT DRUG COURT  
**Entity Number:** E0654912006-9  
**Entity Type:** Domestic Nonprofit Corporation (82)  
**Entity Status:** Permanently Revoked  
**Formation Date:** 08/29/2006  
**NV Business ID:** NV20061257232  
**Termination Date:** Perpetual  
**Annual Report Due Date:** 8/31/2012  
**Solicits Charitable Contribution:** No

REGISTERED AGENT INFORMATION

**Name of Individual or Legal Entity:** TAMMI ODEGARD  
**Status:** Active  
**CRA Agent Entity Type:**  
**Registered Agent Type:** Non-Commercial Registered Agent  
**NV Business ID:**  
**Office or Position:**  
**Jurisdiction:**  
**Street Address:** 1520 E. BASIN AVE., SUITE 105, PAHRUMP, NV, 89060, USA  
**Mailing Address:**  
**Individual with Authority to Act:**  
**Fictitious Website or Domain Name:**

OFFICER INFORMATION

VIEW HISTORICAL DATA

Title	Name	Address	Last Updated	Status
Secretary	TAMMI ODEGARD	1520 E BASIN AVE #105, PAHRUMP, NV, 89060, USA	10/20/2008	Active
Treasurer	TAMMI ODEGARD	1520 E BASIN AVE #105, PAHRUMP, NV, 89060, USA	10/20/2008	Active
President	ROBERT W LANE	1520 E BASIN AVE #105, PAHRUMP, NV, 89060, USA	09/05/2006	Active
Director	ROBERT BECKETT	1520 E BASIN AVE #105, PAHRUMP, NV, 89060, USA	09/05/2006	Active

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CURRENT SHARES

Class/Series	Type	Share Number	Value
No records to view.			

Number of No Par Value Shares: 0

Total Authorized Capital:

Filing History

Name History

Mergers/Conversions

Return to Search

Return to Results

These are the auditor's statements that directly discuss these monies. The full reports are available on the COUNTY OF NYE website as well as on the website link provided on the reporting form.

NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2012

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**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2012-10      Drug Court Collections**

**Condition:** The Nye County Commission adopted a resolution dated October 19, 2010, authorizing the creation of a petty cash account for the Fifth Judicial District Adult Drug Court to assist in the administration of activities in which the drug court is authorized by law to engage in. The Nye County Commission also approved a resolution dated October 19, 2010, to establish a checking account at Bank of America for the Fifth Judicial District Adult Drug Court. The resolution indicated that the purpose of the checking account was for depositing such fees, donations, and other funds which that department is authorized to collect. Nevada Revised Statutes 356.200 indicates that a County officer other than County Treasurer may deposit money received by the office into an insured bank account. The money deposited into the account is to be remitted to the County Treasurer not later than the first Monday of each month.

A review of the Bank of America checking account indicates that no remittance has been made to the County Treasurer for the collection of fees, donations, and other funds. Operating expenditures have been charged to the account. Petty cash expenditures have been reimbursed by the County to the bank account. The petty cash bank account was not opened. The depository account has been used as a combination petty cash and depository account.

The tax identification number associated with the bank account is the number of the non-profit corporation under the name of the Fifth Judicial District Adult Drug Court. The relationship of the non-profit corporation and the County is unclear. There are no known agreements between the County and the non-profit corporation concerning drug court operations.

**Criteria:** Collection of revenues for a County activity should be deposited into a County authorized bank account and remitted monthly to the County Treasurer.

**Effect:** Revenues in the Drug Court Special Revenue Fund may be understated.

**Recommendation:** Revenues generated from the operations of the Drug Court that are in the bank account of the non-profit corporation that are deemed to be that of the government should be remitted to the Nye County Treasurer. Monthly collections of Drug Court money should be remitted to the County Treasurer in accordance with Nevada Revised Statutes 356.200. Procedures should be implemented to monitor the monthly remittance of revenue to the County Treasurer from County Officers.

The petty cash account authorized by the County Commissioners in October of 2010 should be created and used in accordance with the County's petty cash policy and Nevada Revised Statutes 354.609.

The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.

**County Response:** Nye County is in agreement with the finding and recommendations.

NYE COUNTY, NEVADA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2013

Page 7 of 7

**FINDINGS-FINANCIAL STATEMENT AUDIT (Continued)**

**2013-09      Drug Court Collections**

**Condition:** The Nye County Commission adopted a resolution dated October 19, 2010, authorizing the creation of a petty cash account for the Fifth Judicial District Adult Drug Court to assist in the administration of activities in which the drug court is authorized by law to engage in. The Nye County Commission also approved a resolution dated October 19, 2010, to establish a checking account at Bank of America for the Fifth Judicial District Adult Drug Court. The resolution indicated that the purpose of the checking account was for depositing such fees, donations, and other funds which that department is authorized to collect. Nevada Revised Statutes 356.200 indicates that a County officer other than County Treasurer may deposit money received by the office into an insured bank account. The money deposited into the account is to be remitted to the County Treasurer not later than the first Monday of each month.

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The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.

**County Response:** The County was informed of this deficiency during the prior year audit. The County took action to correct the finding; however the finding could not be corrected by June 30, 2013. On September 13, 2013, the money in the non-profit bank account was remitted to the Nye County Treasurer. The County Comptroller has provided training to Drug Court staff on the proper use of a petty cash fund.

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

Many people are aware of this information. County Commissioners, Judge Kimberly Wanker, District Attorney Brian Kunzi to name just a few. Each case we suspect is now in question due to this information.



**Office of the Comptroller  
Finance Department  
Tonopah, Nevada**

Tonopah Office  
Nye County Courthouse  
William P. Beko Justice Facility  
PO Box 153  
Tonopah, NV 89049  
Phone (775) 482-8186  
Fax (775) 482-8198

March 24, 2014

Subject: CORRECTIVE ACTION PLAN

Dear: US Department Of Energy

Nye County, Nevada respectfully submits the following corrective action plan for the year ended June 30, 2013.

Name and Address of independent public accounting firm: Daniel C. McArthur Ltd.  
Certified Public Accountant, 501 South Rancho Drive, Suite E-30, Las Vegas, Nevada 89106

Audit Period: June 30, 2013.

The findings from the June, 30, 2013 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS-FINANCIAL STATEMENT AUDIT**

**2013-01 Timely bank account and investment reconciliation to the general ledger:**

**Recommendation:** Bank and investment accounts should be reconciled to the general ledger promptly after the end of the month. All reconciling items should be investigated and corrections made as needed in the general ledger. Prior to the monthly closing of the general ledger, the County Treasurer and County Comptroller should review and approve the reconciled bank and investment balances ensuring that the balances agree to the general ledger.

**Corrective Action:** Bank and Investment accounts will be brought up to date with the aid of an outside contractor. Monthly meetings will be scheduled for the Comptroller's office and the Treasurer's office to review the prior month activity. The accounting periods will be closed in a timely manner by the Comptroller's office to facilitate in the timely reconciliation. The plan for period closure is to have the previous month closed within 15 working days of the beginning of a new month. Written notice will be provided if any extension is needed.

**Implementation Time:** Immediately.

#### **2013-02 Capital Assets**

**Recommendation:** The County should designate a capital asset manager. Monthly, the capital asset manager should examine all expenditures in excess of the County threshold for capitalization (\$3,000) to determine whether the expenditure is a capital asset. Expenditures determined to be capital assets should be recorded as capital outlay on the general ledger and included on the capital asset listing. Any capital assets recorded as a service or supply expenditure should be reclassified to a capital outlay expenditure account. General ledger capital outlay expenditures should be reconciled to asset additions each accounting period. In addition, the capital asset manager should monitor asset retirements/disposals, recording retirement of assets each month on the capital asset listing. The monthly activity should be reviewed by the County Comptroller for completeness.

**Corrective Action:** Jennifer Rogers has been designated as capital asset manager. She will be performing the duties as outlined.

**Implementation Time:** Immediately

#### **2013-03 Revenue apportionment**

**Recommendation:** Treasurer Receipts and related supporting documentation should be examined by a responsible official from the County Comptroller's office. The review should determine that the revenue is apportioned to the correct fund and account. This review should be documented by the signature of the official and the date the review was performed. Documentation supporting the review should be filed for future reference.

**Corrective Action:** The treasurer's receipts and supporting documentation will be scanned and attached to the receipt within the accounting software. Backup documentation will be reviewed prior to approval and posting of receipt.

**Implementation Time:** Within 2 months as soon as equipment is installed.

#### **2013-04 General Ledger Adjusting Entries**

**Recommendation:** Adjusting entries to the general ledger should be prepared by an accounting clerk. A journal entry worksheet should be prepared showing the accounts to be adjusted and the detailed entries to those accounts. Documents supporting the reason for the entry should accompany the journal entry worksheet. The journal entry worksheet should be signed and dated by the accounting clerk. An accounting supervisor should review the documentation and, if appropriate, post the entry to the general ledger. General ledger accounts affected by the entries should be printed and reviewed to ensure the intended correction was posted properly. The accounting supervisor should sign and date the journal entry worksheet to document the review of the proper posting of the entry. The journal entry documentation should be filed in numerical order.

**Corrective Action:** All Journal Entries are entered by accounting staff, reviewed and approved by Supervisory employees prior to being posted. All supporting documentations and worksheets are attached to the entry. The system provides an audit trail which acts as signature when entering or approving.

**Implementation Time:** Immediately.

**2013-05 Improper Allocation of Property Tax**

**Recommendation:** The Budget Director should provide to the County Treasurer and the County Comptroller the tax rates approved by the County Commission. The Budget Director, County Treasurer, and County Comptroller should review and document, in writing, that the rates levied for property taxes and rates to be used for apportionment of tax revenues to funds is correct. The apportionment of property tax revenues should be examined monthly by the County Comptroller's office for accuracy.

**Corrective Action:** The Comptroller has supplied the Treasurer with the Tax rates used in preparation of the fiscal year budget document, as well as the documents received from the State Department of Taxation regarding tax rates. The comptroller will review all apportionments.

**Implementation Time:** Immediately.

**2012-06 Payroll Summary Fund Reconciliation**

**Recommendation:** A Payroll staff accountant should be assigned the task of reviewing all account balances in the payroll summary fund monthly. Interfund payables and receivables should be reconciled and necessary entries to eliminate the interfund payables/receivables and cash adjustments should be prepared by the staff accountant. The adjustments should be reviewed and approved by the County Comptroller. The entries should be posted monthly.

**Corrective Action:** Correcting entries are being prepared and will be entered and the fund balanced prior to the close of Fiscal year 2013. The payroll specialist will be responsible for monitoring the fund and verifying that all entries are made and the fund is balanced on a monthly basis.

**Implementation Time:** In process.

**2012-07 Financial Period Close**

**Recommendation:** The financial closing and reporting process should be clearly defined, documented, and communicated to appropriate departments. The County Comptroller's office should assign specific closing tasks to members of the office with specific dates for completion of month end close. Tasks should include significant account reconciliation, account analysis, account variance analysis, encumbrance review, and adjusting journal entries to correct noted errors. Accounts receivable and accounts payable accounts should be reconciled to subsidiary ledgers/listings. Capital outlay expenditures should be reconciled to the capital asset listing.

Prior to the close of the month, the County Comptroller and the County Treasurer should agree on the reconciled cash and investment balances of each fund. Any

reconciling items should be recorded.

**Corrective Action:** Accounting periods will be closed within 15 working days of the end of the month. Policy and procedures will be written and submitted to the Board of County Commissioners as part of the Accounting policy and procedures that is being developed.

**Implementation Time:** 15 working day close will be effective immediately, Accounting Policy and Procedures to be completed within 1 year. This document will contain updates on Nye County policies and procedures for accounts payable, accounts receivable, payroll, and budget functions.

#### **2013-08 Apportionment of Investment Income**

**Recommendation:** Investment income should be allocated monthly to each fund that participates in the investment pool. Investment income should be reviewed by the Comptroller's office to verify accurate revenue allocation.

**Corrective Action:** Contract employee is currently working through allocation in the current fiscal year as well as training Treasurer's office staff in the process.

**Implementation Time:** In process.

#### **2013-09 Drug Court Collections**

**Recommendation:** Revenues generated from the operations of the Drug Court that are in the bank account of the non-profit corporation that are deemed to be that of the government should be remitted to the Nye County Treasurer. Monthly collections of Drug Court money should be remitted to the County Treasurer in accordance with Nevada Revised Statutes 356.200. Procedures should be implemented to monitor the monthly remittance of revenue to the County Treasurer from County Officers.

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The relationship between the County and the non-profit corporation should be examined to determine the role of the non-profit corporation in the Drug Court operations.

**Corrective Action:** Petty Cash policy and procedures were explained to employee responsible for maintaining Drug court petty cash, and procedures are now being followed for petty cash.

**Implementation Time:** Petty Cash procedures are being followed.

#### **FINDINGS-FEDERAL AWARDS PROGRAMS**




(US Department of Energy)  
(March 24, 2014)  
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NONE

If the Department of Energy has questions regarding this plan, please call Susan Paprocki at (775)482-8186.

Sincerely,



Susan Paprocki  
Nye County Comptroller

SP/jr