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**Proposed Amendment – AB533 (original version)  
Submitted by Clark County, Nevada  
April 10, 2003**

**Intent of Amendment:**

**Clark County Audit Department believes that it needs the ability to perform certain types of audits:**

**Information systems** – are the current systems interacting with other departments, and do they have adequate protections to prevent access from unauthorized persons?

**Process improvement** - The processes may be in the Assessor's Office or cross-functional, i.e. between the Development Services Department and the Assessor's Office, between the Treasurer's Office and the Assessor's Office or between the Recorder's Office and the Assessor's Office. We look for bottlenecks and ways to improve the process to make it more efficient. We look for management controls within the Assessor's Office as well as within the processes to insure that the system is working as prescribed.

**Conceptual amendment:**

To replace language in sections 1 and 20:

*Notwithstanding any other provision of law to the contrary, audits performed by a local government entity or state agency, on an Assessor's Office, shall not duplicate the scope of responsibility of the Department of Taxation regarding assessment practices and determination of taxable value of property and shall be conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.*

ASSEMBLY TAXATION  
DATE: 7/10/03 ROOM: 4100 EXHIBIT 5  
SUBMITTED BY: Mike Alastair