



OFFICE OF AUDITOR & RECORDER
ESMERALDA COUNTY, NEVADA

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August 16, 2021

Department of Taxation

1550 College Parkway, Suite 115

Carson City, Nv 89706-7937

To Whom It May Concern,

I am writing to you on behalf of Esmeralda County. We have been requested to appear before the Committee on Local Government Finance to give an update on some past performance issues. These issues being;

- a) Discussion and Review of the FY 19/20 Audit
- b) County to report on corrective action taken and staff training completed to ensure the FY21 Audit won't see the continuation of the same internal control material weaknesses and significant deficiencies of recurring nature from FY 19 and Fy20 Audit.

I would like to expand on issue B just a little more. In the County Auditor office, the Auditor's Office staff has completed accounting course, certificates are attached appendix A, as well as continued training in Tyler. We are working on creating policies and procedures that better fit the Tyler System.

We do have some issues with Tyler. Our District Attorney's office had to write a letter to Tyler, in order for them to respond to our problems. The letter from the District Attorney was sent out after an email that we received from Helen, appendix B. Due to the letter that was sent by the District Attorney, Tyler has reach out to us to find out exactly what we need and where they need to look at our system. Training will start August 16, 2021 for both my office and Cindy's office.

So, do I think this audit will run into issues, maybe. It will depend on how quick Tyler can help us navigate our software problems.

I will be on the phone for the meeting and will answer any questions you may have.

Sincerely,

A handwritten signature in black ink that reads "Vera Boyer". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Vera Boyer

Esmeralda County Auditor/Recorder

Appendix A

**National Association of Certified Public
Bookkeepers**

**283 North 300 West, Suite 504
Kaysville, UT 84037**

National Registry Sponsor Number: 118435

Certificate of Completion

This certificate is presented to

Danielle Bradley

Online

For successfully completing

Accounting Fundamentals (Bookkeeping)

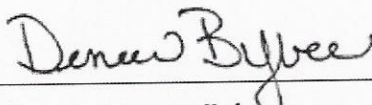
Bookkeeping

(field of study)

Number of CPE Credits: 26 Date: August 9, 2021

Delivery Method: Group Internet-Based Program Location:
nacpb.org

In accordance with the standards for the National Registry of CPE
Sponsors, CPE credits have been granted on a 50-minute hour.



Deneen Bybee
President & CEO

CPE Credit - Accounting Fundamentals

To csmalley@esmeraldacountynv.org

National Association of Certified Public Bookkeepers
283 North 300 West, Suite 504
Kaysville, UT 84037
National Registry Sponsor Number: 118435

Certificate of Completion

This certificate is presented to

Chelsea Smalley

Online

For successfully completing

Accounting Fundamentals

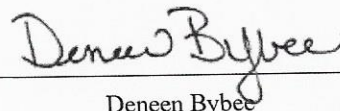
Bookkeeping

(field of study)

Number of CPE Credits: 26 Date: June 1, 2021

Delivery Method: Group Internet-Based Program Location: nacpb.org

In accordance with the standards for the National Registry of CPE Sponsors,
CPE credits have been granted on a 50-minute hour.



Deneen Bybee
President & CEO

Appendix b

7/28/2021 6:36 AM

Helen Esquivel <helen.esquivel@tylertech.com>**RE: FW: Esmeralda County, NV Business Process Review**To Vera Boyer <vboyer@esmeraldacountynv.org>

Hi Vera,

My apologies for my delayed response. I passed coupled of months I been re-assigned with other projects due to turnover and bit overwhelmed with outstanding projects. I am working on getting this scheduled. Our resources are simply booked for the past 6 months along with Neal, but we are doing everything we can.

In our last emails you mentioned you were going to need to resume where Neal left off. You needed to complete Pooled Cash postings, complete Bank Recon and Payroll.

Due to availability, we may have to update the resource to assist you.

I will keep you posted.

Thank you.

From: Vera Boyer <vboyer@esmeraldacountynv.org>**Sent:** Tuesday, July 27, 2021 4:38 PM**To:** Esquivel, Helen <Helen.Esquivel@tylertech.com>**Cc:** Robert Glennen <escodaoffice@gmail.com>; celgan <celgan@esmeraldacountynv.org>;
dan@danielmcarthur.com**Subject:** Re: FW: Esmeralda County, NV Business Process Review

Good Afternoon Helen,

I am trying to follow up on when you can get our training started. It is past the end of the fiscal year, and we still have a ton of outstanding posting that need to be posted. This was all started approximately two months ago. We have a state meeting coming up and have to show that we are working on these issues. With out your help, we will fall that side of our state meeting.

Vera Boyer**Esmeralda Auditor/Recorder**

If you have any questions or concerns feel free to contact me at (775) 485-6337 or fax (775) 485-6338.

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