

# The Office of County Internal Audit

## Summer Audit Update

Fiscal Year 2025 Reports  
Fiscal Year 2026 Audit Plan



Board of County Commissioners | July 23, 2025

# Seven Reports Issued



**Alcohol Sales**



**Sheriff Transition**



**Language Access**



**Public Health  
Integrated**



**Health Benefits**



**Courthouse  
Preconstruction**



**RV Park  
Integrated**



# Successes

## Alcohol Sales



- Responsive to Changing Landscape
- Increased Profits

## Sheriff Transition



- Transition Requirements Met
- Strategic Plan

## Language Access



- Recognized Need
- Some Departments Taking Initiative
- Staff Commitment

## Public Health



- Procurement and Grants Managed Effectively



# Successes



## Health Benefits

- Employees Satisfied with Plan
- Staff Process Claims Quickly and Accurately



## Courthouse

- Experienced Owner's Rep
- Governance Committee
- Collaborative Approach



## Recreational Vehicle

- Consistent Occupancy and Revenue
- New Reservation System to Improve Tracking and Reporting



# Risks: Beyond the Cash Drawer

## Cash Handling Issues Persist

Joint Handling,  
Segregation,  
Delayed Deposits

- RV Park
- Public Health
- Sheriff Transition
- Alcohol Sales

## Documentation

Departmental  
Procedures, Risk  
Assessments

- RV Park
- Health Benefits
- Public Health
- Sheriff Transition
- Alcohol Sales

## Information Technology

Role Conflict, Voids,  
Third Party Risk

- RV Park
- Health Benefits
- Public Health
- Sheriff Transition



# Governance and Oversight



## Sheriff Transition

- Not Submitting Financial Reports



## Language Access

- Unclear Guidance to Staff About Language Access



## Health Benefits

- Falling Below Contingency Without Trigger for Corrective Action



## Courthouse Construction

- No Formal Oversight Procedures for Large Scale Projects



# Performance Measurement



## Alcohol Sales

- Evaluate program outcomes, compare contractor to in-house program.



## Language Access

- Didn't know what language access services were needed and provided.



## Public Health Integrated

- Develop a unified, public-facing report.



# Performance Measurement (cont.)



## Health Benefits

- No reporting on payment accuracy, financial accuracy, and timeliness.



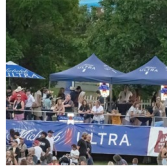
## Recreational Vehicle Park

- Establish and report on performance measures for the Recreational Vehicle Park.





# Role Definition



## Alcohol Sales

- Patchwork of in-house and concessionaire programs where roles were not clear.



## Language Access

- Assign responsibility for the language access program to a specific person.



# Equitable Services



100 el condado de Deschutes ha promulgado restricciones de uso público de fuego en todos los terrenos que son propiedad del condado y todas las áreas no protegidas en las áreas no incorporadas el condado hasta el 15 de octubre de 2024.

## Language Access

- Bilingual employees bore the burden of unclear policies and procedures.



## Public Health Integrated

- Planned upgrades to increase Public Health's physical and electronic accessibility.



## Courthouse Reconstruction

- Contract language did not reflect the department's efforts in supporting under-represented business owners.



## Recreational Vehicle Park

- Rebuild the webpage to improve accessibility and Americans with Disabilities Act compliance.



# Updates



## Health Benefits

- Recalibrated forecasting model
- More accountability with next contract
- Working to document payment procedures



## Courthouse Construction

- All recommendations implemented.
- In a better position to ensure projects delivered on time and on budget.

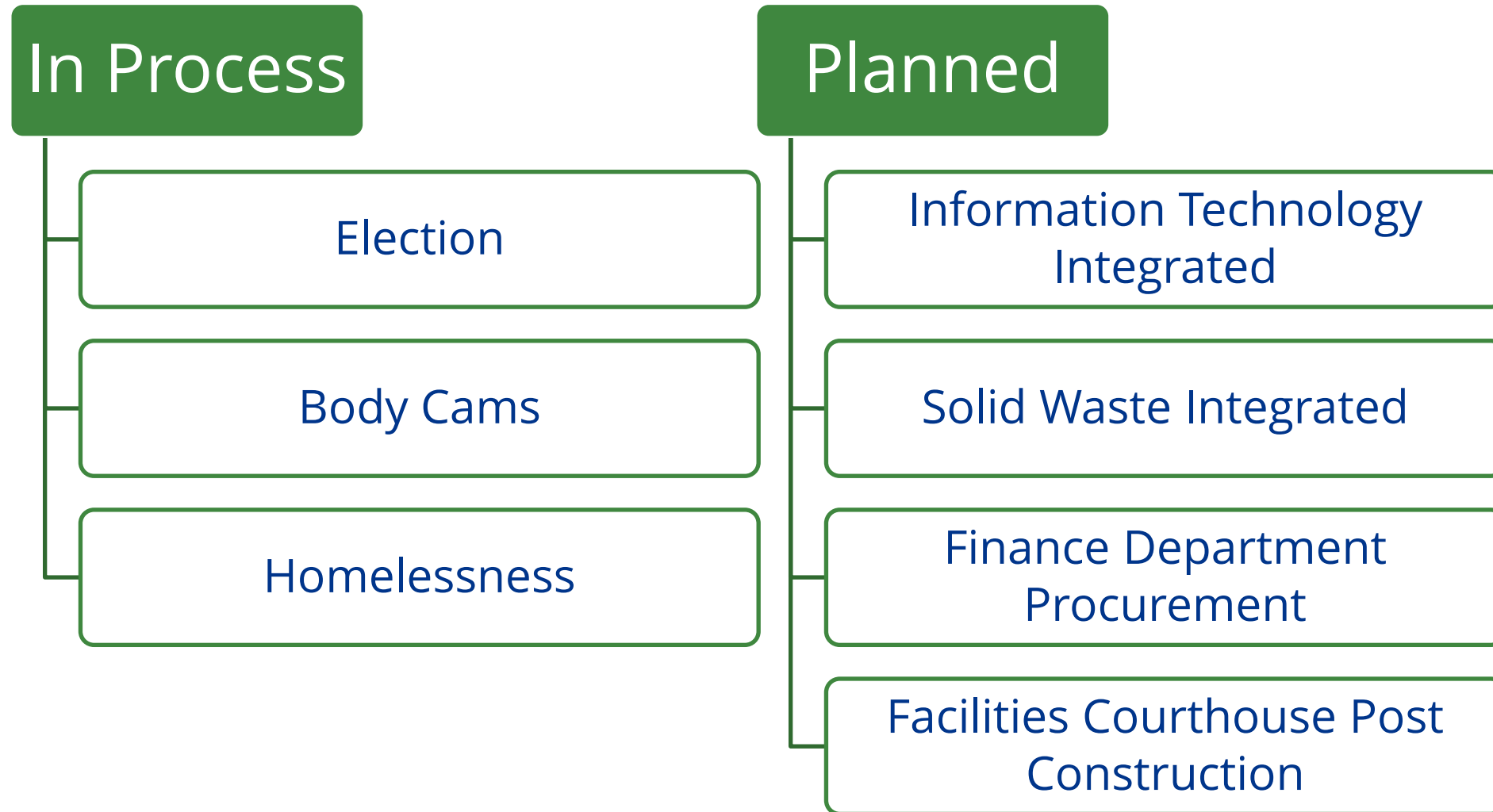


## Recreational Vehicle Park

- Little progress but still committed to improvements.
- Plans to upgrade website.
- Will not report performance.



# Fiscal Year 2026 Audit Plan



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# Questions and Discussion

