



Deschutes County,
Oregon

FOLLOW-UP REPORT

Justice Court Cash Handling

(Internal audit report #2122-13 issued September 2022)

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1. Introduction



“Audit objectives” define the goals of the audit.

Audit Authority:

The Deschutes County Audit Committee has suggested that follow-ups occur within nine months of the report. The Audit Committee would like to make sure departments satisfactorily address recommendations.

1.1. OBJECTIVES and SCOPE

Objectives:

The objective was to follow-up on recommendations from the original audit.

Scope:

The follow-up included two recommendations from the internal audit report for Justice Court Cash Handling ([#2122-13](#)), issued in September 2022. The original internal audit report should be referenced for the full text of the recommendations and associated discussion. The follow-up reflects the status as of August 2023.

1.2. METHODOLOGY

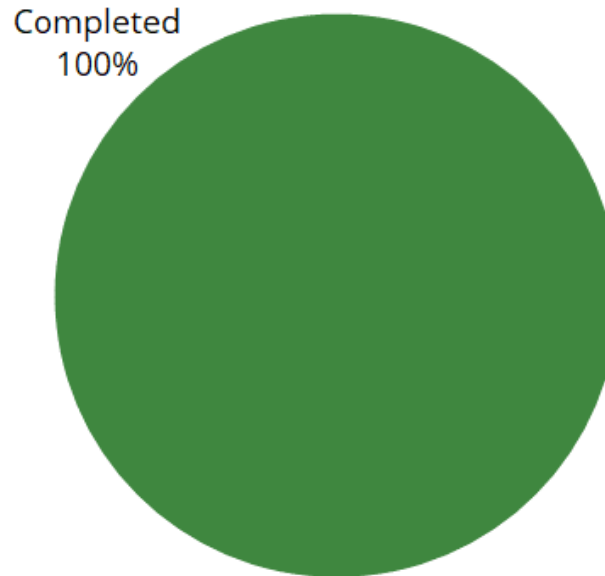
The follow-up report was developed from information provided by Jodi Stacy, Justice Court Administrator. Follow-ups are, by nature, subjective. In determining the status of recommendations that were followed up, we relied on assertions provided by those involved and did not attempt to independently verify those assertions. The updates received are included in the **Appendix**.

Since no substantive audit work was performed, Government Auditing Standards issued by the Comptroller General of the United States were not followed.

2. Follow-up Results

The follow-up included two outstanding recommendations agreed to by the Justice Court. **Figure I** provides an overview of the implementation status of the recommendations.

Figure I -
How were
recommendations
implemented?



With this follow-up, one hundred percent (100%) of the outstanding recommendations have been fully addressed. As indicated in the provided responses, the Justice Court has completed reconciliation activities of both their fiduciary fund and their collection accounts.

The details of the follow-up are included at the end of the report in the **Appendix**. In interpreting the status, Internal Audit may sometimes raise or lower the status provided by the department based on the communication(s) received from the department.

3. APPENDIX - Updated workplan (status as of August 2023)

Items that are not completed are greyed out.

Rec #	Recommendations	Status	Estimated or Actual Date of Completion	Updated Follow-up comments
1	It is recommended for the Justice Court to periodically review the fiduciary balance to see if the accounts are clearing as designed and identify adjustments required.	Completed	November-22	Administrator worked with Finance to reconcile Fund 895 using reports from MUNIS and MAJIC.
2	It is recommended for the Justice Court to identify all accounts assigned to collections and periodically reconcile the collection activities.	Completed	April-23	Administrator reconciled outstanding balances at Alliance One with those shown in MAJIC. It took approximately six months to complete the 48-page reconciliation of 24,412 Alliance One accounts to 38,936 MAJIC docket numbers.

{End of Report}