



## **Audit Committee**

Friday, December 12, 2025

12:00 p.m.

Via Zoom:

<https://us02web.zoom.us/j/7904362359?omn=86784497826>

Meeting ID: 790 436 2359 Passcode: Audit2025

Barnes and Sawyer Room:  
Deschutes Services Building  
1300 NW Wall St Bend, OR

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- I. **Call to Order**
- II. **Introductions/Notices**
- III. **Review/Approve minutes from October 10, 2025, meeting**
- IV. **Special Topics**
  - a. [Annual Comprehensive Financial Report](#)—Baker Tilly and Jana Cain
  - b. **Audit Committee Chair and Vice Chair Elections**
  - c. [Audit Committee Annual Report](#)
- V. **Internal Audit Reports**
  - a. Sheriff's Office Body and Auto Cameras [Report](#) and [Presentation](#)
  - b. Public Health Integrated Follow-Up [Report](#) and [Presentation](#)
  - c. In-process and Upcoming
    - Houselessness
    - [Status Report](#)
- VI. **Other Discussion Items**
  - a. **Administrative Update**
- VII. **Closing & Adjourn**



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## **Deschutes County Audit Committee**

### **2025 Accomplishments Report**

**December 2025**

To the Honorable Members of the Deschutes County Board of Commissioners:

On behalf of the Deschutes County Audit Committee, we are pleased to present our 2025 Accomplishments Report. This report reflects our continued commitment to promoting transparency, fiscal responsibility, and the continuous improvement of County operations.

Generally Accepted Government Auditing Standards (GAGAS) guide the Audit Committee's work. These audits are designed to assess the efficiency, effectiveness, and integrity of County programs and services, ensuring that public resources are used in ways that deliver measurable value to our community. A key element of this process is the engagement of an independent auditor, whose objectivity is essential to producing credible, unbiased findings. Independence ensures that audit results are free from internal influence, allowing for honest assessments and actionable recommendations. This impartiality is critical to maintaining public trust and supporting informed decision-making by County leadership.

Audits are not only a tool for oversight, but they are also a catalyst for fostering a culture of accountability and continuous improvement. When embraced fully, they provide departments with the opportunity to reflect on their practices, identify areas for growth, and implement meaningful changes that enhance service delivery.

However, the Committee has observed a concerning trend of increased pushback on auditor access and management responses to audit findings and recommendations. While healthy dialogue and clarification are expected and encouraged, resistance to independent review can undermine the purpose of the audit process and hinder progress. Constructive engagement with audit results is essential to building a responsive and resilient organization.

We urge County leadership to continue supporting a culture where audits are viewed not as criticism, but as opportunities for learning and advancement. The Committee remains committed to working collaboratively with departments and leadership to ensure that audit recommendations are thoughtfully considered and effectively implemented.

We appreciate your continued support.

Respectfully submitted,  
Daryl Parish, Deschutes County Audit Committee Chair

## Audit Committee:

### **Public members (6 of 6 positions currently filled, 4 positions required)**

- CHAIR, Daryl Parrish (member since 9/2016, term expires June 2026)
- Phil Anderson (member since 7/2024, term expires June 2026)
- Jodi Burch (member since 10/2019, term expires June 2027)
- Liz Foott (member since 7/2025, term expires June 2027)
- Joe Healy (member since 9/2022, term expires June 2026)
- Kristin Toney (member since 1/2024, term expires June 2027)

### **County management (3 of 3 positions filled)**

- Patti Adair (member since 1/2019) (Term expires Dec 2025)
- Steve Dennison (member since 7/2025) (term expires June 2027)
- Lee Randall (member since 9/2021) (term expires June 2026)

### Member departures during 2025

- Summer Sears (6 years on committee)
- Charles Fadeley (4 years on committee)

- The committee currently has 6 of 6 public members
- The committee met six times in 2025 (2/2025; 4/2025; 6/2025; 8/2025; 10/2025, and 12/2025). All meetings were hybrid with an option for those that wished to attend remotely.
- Daryl Parish has been Chair since 6/2018.
- Reported on the prior year accomplishments (12/2024).
- The committee reviewed Finance's Popular Financial Report for Fiscal Year 2024.

## External Auditor – Baker Tilly

Intent to Award Annual Certified Financial Report (ACFR) contract was made to Moss Adams in March 2022 for external audit services through Fiscal Year 2026.

- The external auditor, Moss Adams, merged with another firm in 2025. The combined firm now operates under the name Baker Tilly.
- In December 2024, we met with external auditors to review results of audits – Fiscal Year 2024 Annual Comprehensive Financial Report and other required communications.
- In June 2025, we met with external auditors to discuss audit planning for Fiscal Year 2025. Their work was coordinated with the recent work and audit plan of the internal auditor.

## Internal Auditor

- New biennial work plan for Fiscal Years 2026 and 2027 adopted in June 2025.
- We reviewed internal audit reports issued with departments and management.
  - 6 performance reports were issued (10 performance audits were issued in the prior year):

Initial Reports	
Audit Title	Summary
Language Access Program: Low compliance risk, but better coordination and guidance needed <b>Concur: 3</b> <b>Accept Risk: 1</b>	The County provided services for people who need language access, but some areas could be improved. Unclear guidance and procedures around language access services led to confusion and inconsistency. This uncertainty resulted in staff hesitation to use contract translators and interpreters, which in turn placed an undue burden on bilingual employees. County staff were not able to answer basic questions such as how much are we doing, how much should we be doing, and can we do it more efficiently.
2025 Elected Sheriff Transition <b>Concur: 5</b> <b>Accept Risk: 0</b>	The Office traditionally performs a basic survey level audit whenever an elected department head leaves office. The outgoing sheriff's transition plan exceeded legal requirements, aiding leadership change. Statutory obligations were met, access controls were enforced, and county assets were returned. However, auditors identified some fiscal issues including procurement practices, financial reporting, and revenue controls.
County Fair and Rodeo Alcohol Sales: Net profits higher but return lower <b>Concur: 3</b> <b>Accept Risk: 0</b>	County fair alcohol sales program changes, from a fully in-house model to a partnership model with an outside Contractor, prompted a review of the new model to determine whether alcohol sales were cost effective. We found mixed results with higher alcohol sales and net profits in 2024 but a lower return on sales. We also found that the partnership model was a patchwork of in-house and concessionaire programs where roles and responsibilities were not clear and introduced loss of cash and inventory risks.
Election Controls: Election Integrity Maintained, Improved Accessibility and Data Security Transparency Needed <b>Concur: 2</b> <b>Accept Risk: 0</b>	Overall, we found controls were working as intended. Voter rolls were appropriately maintained, signatures were verified, and staff properly interpreted voter intent. These observations inspire trust in the Deschutes County election process. However, we also found room for improvement in accessibility both for people with physical disabilities and those needing language assistance. Finally, the auditor could not draw conclusions related to ballot counting software because the Clerk refused to provide auditors with information about the system's information security.

## Initial Reports

### Audit Title

### Summary

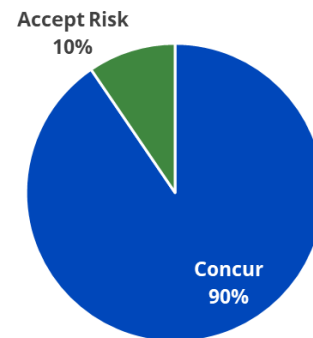
Body Worn and In-Car Camera Program: Foundations in Place, Improved Oversight and Reporting Needed

**Concur: 6**

**Accept Risk: 1**

The Sheriff's Office's body camera program had a solid foundation but needed enhanced transparency. The program was relatively new, and staff were continuing to evaluate and implement lessons learned. The audit uncovered limited accountability for supervisor monitoring and report availability. Auditors were not permitted to review camera footage and so could not verify footage was recorded and categorized in line with policy which is crucial for the program to meet accountability and operational goals. By improving information system reporting capabilities and addressing challenges in public records tracking and information security, the Sheriff's Office can increase community trust and operational effectiveness.

Overall, Management concurred with 90 percent of recommendations. One of the two recommendations where Management accepted risk was moved to in process during the follow-up review.



- We reviewed follow-up reports indicating the status of recommendations.
  - 9 follow-up reports were issued (5 follow-up reports were issued in the prior year)

## Follow-Up Reports

### Audit Title

### Summary

Wage Equity: Equal Pay Analysis Planned  
**Resolved: 2**  
**In Process: 3**  
**Accept Risk: 0**

The audit of wage equity found race and gender wage gaps at the County. Nine months after the audit report, the County was in the process of conducting an equal-pay analysis with plans for completion by Spring of 2025. Human Resources updated procedures for the equity review process and added the process to the Supervisor Tool Kit but was waiting on advice from consultants before proposing updates to personnel rules.

Custom Developed Software  
**Resolved: 2**  
**In Process: 11**  
**Accept Risk: 0**

The audit of custom developed software found increasing reliance on decentralized information technology without robust governance, documentation, and oversight to mitigate custom software development risks. Nine months later, the Information Technology Department created a new policy to guide software development across departments but additional procedures to increase security, efficiency, and performance were still in the planning stages.

## Follow-Up Reports

### Audit Title

### Summary

Clerk's Office  
Integrated Audit  
2024

**Resolved: 9**  
**In Process: 4**  
**Accept Risk: 0**

The integrated audit of the Clerk's Office found areas for improvement related to cash handling, purchasing, information systems, purchasing cards, and performance measurement. Nine months later, the Office implemented information system controls, secured the purchasing card, and committed to improved measures. However, the Office still had not conducted a fraud assessment to identify and resolve risky cash handling practices or corrected discrepancies with County procurement rules.

County Legal  
Integrated Audit

**Resolved: 2**  
**In Process: 1**  
**Accept Risk: 0**

The audit of the County Legal Department found areas for improvement related to performance reporting and cash handling. Nine months later, the Department conducted a fraud risk assessment and updated procedures such as a new cash handling policy with better segregation of duties. The Department was still working on updating performance measures to better describe what the Department does and how well it does it.

Recreational Vehicle  
Park Integrated Audit

**Resolved: 0**  
**In Process: 4**  
**Accept Risk: 1**

The audit of the Recreational Vehicle Park found areas for improvement related to cash handling, information security, performance reporting, and website accessibility. Nine months later, staff made little progress but were still committed to improvements. They were starting work with the Finance Department to assess risk and implement new procedures. They were also planning to upgrade the website. Management chose not to implement a recommendation to improve Park performance reporting.

County Courthouse  
Expansion  
Preconstruction  
Management

**Resolved: 3**  
**In Process: 0**  
**Accept Risk: 0**

The audit of the Courthouse pre-construction phase highlighted both strengths and areas for improvement in the Facilities Department's approach to managing capital construction projects. Nine months later, the Department was in a better position to ensure that large projects are delivered on schedule and on budget. The Department developed a Construction Manual with improved practices for risk assessment and oversight. It also took steps towards improving construction manager/general contractor contract language to hold contractors accountable and control costs.

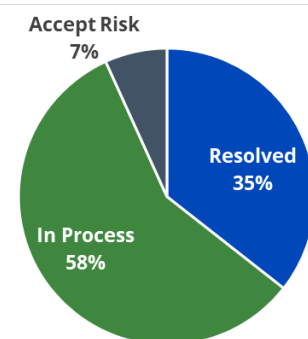
Health Benefits  
Program: Increasing  
medical costs require  
improved oversight

**Resolved: 1**  
**In Process: 3**  
**Accept Risk: 2**

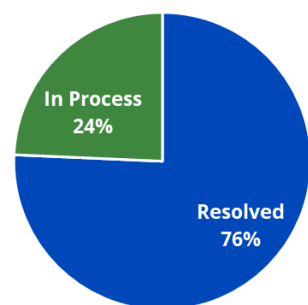
The audit of health benefits raised questions about rising costs, data security, and payment accuracy. Nine months later, the County made progress by revising financial models but continued to work on performance reporting and procedures. Even after a data mishap led to the inadvertent sharing of personal health records with Deschutes County auditors, management opted not to require contractors to report on their internal controls.

Follow-Up Reports	
Audit Title	Summary
Language Access Program: Low compliance risk, but better coordination and guidance needed (initial audit also issued in 2025) <b>Resolved: 1</b> <b>In Process: 4</b> <b>Accept Risk: 0</b>	The audit of the language access program found unclear guidance and procedures around language access services that led to confusion and inconsistency. Though the County provided language access services there was some risk of noncompliance with federal law. Nine months later, Administration assigned responsibility for the program to Risk Management but was still working to update the Civil Rights Act policy to include language access, create a plan for improving language access, and implement procedures across the County to ensure staff complied with policy.
Public Health Integrated Audit <b>Resolved: 1</b> <b>In Process: 4</b> <b>Accept Risk: 1</b>	The audit of Public Health found compliance with procurement policies, grant requirements, and safety meeting standards. However, several areas presented risks to operational efficiency, transparency, and accountability. Nine months later, the Department emphasized the importance of annual employee evaluations with supervisors but was still working to update cash control procedures and performance reporting. Staff committed to reporting Human Resources data errors that impacted operations but not to tracking and reporting data about errors.

Management resolved 35 percent of recommendations and was in the process of implementing 58 percent. Management accepted the risk of not implementing 7 percent of recommendations.



- At the end of 2024, Management resolved 109 of 144 outstanding recommendations while 35 remained outstanding. These recommendations were associated with 17 audit reports. A new global follow-up report will be issued in December 2025.





- We continue to monitor the internal audit program's performance measures. These indicate a high level of performance.
  - Customer satisfaction survey is 93 percent overall satisfaction (prior year 91 percent)

Internal Auditor time analyses:

<b>Time Category</b>	<b>5 yr. Average Hours</b>	<b>Relative%</b>	<b>2025 YTD Hours**</b>	<b>Relative%</b>
Audit	1472	87%	730	78%
Follow-up	95	6%	142.5	15%
Non-audit	127	7%	68.5	7%
<b>Sub Total</b>	<b>1,695</b>	<b>100%</b>	<b>941</b>	<b>100%</b>

Total hours are fluctuating due to changes in FTE.

*\*\*Hours taken through 11/21/2025.*

In 2025, non-audit time included hours providing comments on County policies and Whistleblower Hotline investigations.

Summary Conclusions

- The External Auditors are independent of the County. They completed their audit of the Fiscal Year 2025 financial statements effectively and in accordance with the audit plan approved by the Audit Committee. The external audit process was well coordinated with County Management and the Internal Auditor. There were no external auditor recommendations requiring follow-up for Fiscal Year 2025.
- Internal Audit for the County consists of 1.5 Full Time Equivalent positions for a County Internal Auditor and Performance Auditor. The Fiscal Year 2026 budget is approximately \$350 thousand annually (salary and fringe benefits) and dues, technology and training of \$16 thousand. The Fiscal year 2027 budget will be developed the first quarter of 2026.
- For much of the year the Performance Auditor position was vacant and is currently vacant. There were two recruitments and two hires but both candidates resigned. One resigned after two months to become the County's Human Resources Director. The second resigned after two weeks due to not finding housing. A third recruitment will be needed to fill the position.

- County management has generally engaged with audit recommendations, though the Committee notes instances of increased pushback that may affect the effectiveness of the audit process.
- Budget reductions in Fiscal Year 2024 limited the scope and effectiveness of the Internal Audit function, resulting in six audit reports issued compared to ten in the prior year.



OFFICE OF  
INTERNAL AUDIT

## Audit Report

# Body-Worn and In-Car Camera Program: Foundations in Place, Improved Oversight and Reporting Needed



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## Highlights:

### **Why this audit was performed:**

Body-worn cameras enhance accountability, safeguard deputies by supplying context for use-of-force, and lead to more reliable evidence. However, their effectiveness depends on adherence to policies.

### **Recommendations for the Sheriff's Office:**

Publish reports about the program

Create a process to monitor sergeant review

Implement a new system to track record requests

Design information system procedures

Develop reports to improve oversight

## **Body Worn Camera Program: Foundations in Place, Improved Oversight and Reporting Needed**

The objective of the audit was to determine whether the body and in-car camera program supports accountability, transparency, and the secure, effective use of recorded footage.

### **What was found:**

The Deschutes County Sheriff's Office's body camera program had a solid foundation but needed to enhance transparency. The program was relatively new, and staff were continuing to evaluate and implement lessons learned as they arose. The audit uncovered limited accountability for supervisor monitoring and report availability. By improving information system reporting capabilities and addressing challenges in public records tracking and information security, the Sheriff's Office can increase community trust and operational effectiveness.

Due to a scope limitation, auditors could not verify whether deputies consistently recorded and categorized footage in line with policy which is crucial for the program to meet accountability and operational goals.

## 1. Introduction

Body-worn and in-car cameras enhance transparency and accountability, safeguard deputies by supplying context when use-of-force is necessary, and lead to more reliable evidence when used in a courtroom. Prosecutors, members of the public, and even the deputies themselves comment on the value cameras add to law enforcement encounters. However, their effectiveness depends on whether deputies and the Sheriff's Office adhere to relevant laws, policies, and best practices.

The Deschutes County Audit Committee authorized a review of body and in-car cameras in the Internal Audit Work Plan for Fiscal Years 2024 and 2025. Audit objectives, scope, and methodology can be found in Appendix A.

## Background

The Deschutes County Sheriff's Office started using body cameras in May 2021. Each deputy is assigned a camera to wear and an in-dash car camera. In-car cameras are automatically activated by turning on flashing lights, but deputies must actively turn on body cameras. According to Deschutes County Sheriff's Office policy, the objectives for using body-worn and in-car cameras include:

1. Enhancing the public trust by preserving factual representations of deputy interactions with the community in the form of video and audio recordings
2. Promoting deputy safety
3. Recording certain activities and creating a visual and audio record to supplement a deputy's report
4. Enhancing the deputy's ability to document and review statements and actions for accuracy and consistency for both internal reporting requirements and courtroom preparation and presentation

5. Preserving visual and audio information for use in current and future investigations
6. Providing an impartial measurement for self-critique and field evaluation during deputy training

Deputies are required to use body cameras to record most interactions with the public. However, they may use discretion not to record in some cases such as when they:

- are in places with reasonable expectations of privacy (medical facility or locker room)
- determine the need to respect an individual's privacy outweighs the need to record an event
- are conducting advocacy calls or child interviews

They are not allowed to record in a school environment unless a criminal investigation is taking place.

The Sheriff's Office contracted with Coban to provide hardware, software, and information technology maintenance for the program. Footage and data were stored on site and accessed through software provided by Coban. Deputies needed to dock their cameras on site to upload body camera footage, but car camera footage uploaded automatically through Sheriff's Office Wi-Fi. Policy required deputies to upload body camera at least once during each shift.

According to internal reports, as of March 2025, the Office issued 106 cameras to staff, though 44 used them infrequently because they were assigned to specialty, supervisory, or administrative duties. There were 18,866 recordings captured during the January-March 2025 period with 2,191 categorized as evidence or associated with potential civil claims. Between 2021 and Summer 2025, the Office spent nearly \$1 million on the body and in-car camera program.

At the time of the audit, the body camera program was less than five years old, and staff were still actively engaged in evaluation and continuous improvement. For example, the body and auto-

camera policy was updated in March 2025 during the audit period. Additionally, the Sheriff's Office was considering whether to use a new vendor for the program. Selection depended on the quality of services and value of the price offered.

## 2. Findings

The objective of the audit was to determine whether the body and in-car camera program supports accountability, transparency, and the secure, effective use of recorded footage. Subobjectives included determining whether:

1. Deputies properly recorded and categorized interactions
2. Staff shared reporting about program outcomes with stakeholders
3. Supervisors reviewed deputy recordings
4. Staff appropriately and promptly responded to public record requests
5. Footage was secure: It was reliable and available, and privacy was protected

The Deschutes County Sheriff's Office's body and in-car camera program had a solid foundation but needed to enhance transparency. The program was relatively new, and staff were continuing to evaluate and implement lessons learned as they arose. The audit uncovered limited accountability for supervisor monitoring and report availability. By improving information system reporting capabilities and addressing challenges in public records tracking and information security, the Sheriff's Office can increase community trust and operational effectiveness.

Due to a scope limitation, we could not verify whether deputies consistently recorded and categorized footage in line with policy which is crucial for the program to meet accountability and operational goals.



## Scope Impairment

### **The County Internal Auditor could not draw conclusions related to whether interactions were properly recorded and categorized**

Objectives for the Sheriff's camera program include "enhancing the public trust by preserving factual representations of deputy interactions with the community in the form of video and audio recordings" and "Promoting deputy safety." Given the importance of these objectives, it is vital to ensure deputies use cameras appropriately and classify recordings correctly.

During the initial risk assessment phase of the audit, risks related to how deputies implemented the program became prominent due to the program's reliance on deputies who have sole discretion to start, stop, and categorize body camera recordings. We reviewed reports from policy research organizations, interviewed staff and community members, and reviewed audit methodology for body camera audits conducted by other local governments across the country. We identified risks related to staff potentially not turning on or blocking cameras in violation of policy as well as a risk of staff improperly categorizing videos resulting in early deletion.

The first objective for this audit addressed these risks. Planned methodology included developing a sample of dispatch incidents and reviewing footage to determine whether:

- Deputies appropriately started and ended recordings, provided required notice, explained unrecorded periods, applied the correct category to footage, and uploaded footage in a timely manner
- Equipment was working properly including successful audio and video recording with a pre-recording buffer

When initially discussing audit objectives, Sheriff's Office staff were open to providing access to footage, but said they were waiting for guidance from the District Attorney about whether

auditors should have access to evidence related to open cases. The meeting to discuss audit objectives took place in the Spring of 2025 prior to a leadership transition during which both the Sheriff and command staff were replaced. Sheriff's Office staff at the time and the auditor reviewed the language in Oregon Revised Statute 133.741, the state law related to body camera programs. We agreed to research whether the law supported auditor access to footage.

Based on this conversation, auditors began conducting fieldwork related to the other audit objectives and waited for a response from the Sheriff's Office about access to footage.

Ultimately, Sheriff's Office staff did not provide access to body camera footage citing County Legal advice that review by an internal auditor does not qualify as a legitimate law enforcement purpose under Oregon Revised Statute. Sheriff's Office staff explained "While there is not one specific statute or case that defines legitimate law enforcement purpose, statutory / regulatory / case law interpretation reveals that there must be a direct connection to the investigation, detection, or prosecution of criminal activity. Routine administrative functions, such as a general audit, do not meet this purpose. If the audit was for the purpose of uncovering criminal activity that would satisfy the requirement of criminal justice purpose / legitimate law enforcement purpose." The Office did not provide supporting documentation for this statement such as a memo outlining supporting statutes, regulations, and case law.

Staff proposed working with the auditor to develop a checklist Sheriff's Office staff could use to review a sample of footage and report results to the auditor without permitting access to the actual footage. However, this solution did not allow for independent evidence verification required by auditing standards.

Without access to body and in-car camera footage, the County Internal Auditor could not draw conclusions about whether Sheriff's Office deputies appropriately recorded incidents and categorized recordings.

## Findings

### **Camera reporting was not published, replicable, or evaluative**

As stated in the scope impairment section, there is a risk deputies could fail to start, stop, and categorize body camera recordings according to policy. Gathering statistics about body-worn and in-car camera use and compliance helps the Office to check how well the program is working and whether there are areas for improvement. Sharing this information with the public builds trust and openness in the community. The Sheriff's Office spent nearly \$1 million on the camera program between its inception in May 2021 and the Summer of 2025. Taxpayers deserve to understand the investment's benefits.

The Police Executive Research Forum suggests publishing statistics about camera use at various specified points throughout the year or as part of the agency's year-end report. Statistics could include information such as how often footage is used in criminal prosecution or internal investigations.

Sheriff's Office policy requires quarterly internal reporting on the body and in-car camera program. Each quarter, Sheriff's Office staff review footage and statistics to produce an internal report on the program. Staff select recordings from a single patrol team to review on a rotating basis. They randomly select two or three recordings for each member of the team, aiming for a variety of circumstances (day/night, incident type, in-car and body for same incident). They review the sample for compliance with policy including how soon deputies activated the camera, whether they provided notification about the recording, and how they communicated with members of the public.

After the review, staff produce a quarterly report that includes a count of:

- users those who were issued a camera but did not use it
- all recordings with a sub-count of recordings that were classified as evidence or saved for potential internal investigations
- dispatches
- public records requests for footage

These reports were a good first step, but they did not provide for trust and transparency with the community. The reports:

- Were not published. The reports were issued to a Sheriff's Office captain but are not publicly available.
- Were not evaluative. They included descriptive statistics about the program, but not information that would help managers evaluate effectiveness or develop areas for improvement.
- Were not replicable. The numbers in reports were based on point in time reporting from the information system and staff did not save documents as evidence.
- Did not include methods for determining instances where a deputy did not turn on a camera. To account for cases where a deputy may not have turned on a camera, staff would need to look for footage from a sample of dispatches. Staff said they would investigate ways to include this methodology in future reviews.

Sheriff's Office staff said that accreditation standards did not require reporting and that they were not aware of any other west coast law enforcement agencies that published body and auto camera statistics. Auditors found only one example, a report on surveillance technology from San Diego. Regardless of whether accreditation standards require it or how common it is, publishing statistics on the body and auto camera program would promote trust and transparency with the community. It would also offer justification for the monetary investment the Office has already

made and any increases that might be associated with a new vendor. Staff were already collecting data on a quarterly basis. Incorporating it into existing reports or publishing the data on the website should not take too many additional resources.

To increase transparency and accountability related to camera program reporting, Sheriff's Office staff should

- 1. Save copies of point-in-time reports used during camera program reviews to document evidence used.***
- 2. Publish results of camera program reviews so information is available to the public.***
- 3. Include a review of dispatched calls in camera program reporting methodology.***

### **Supervisors were not consistently reviewing footage according to policy**

In addition to quarterly monitoring and reporting, supervisor review is another way to ensure that deputies start, stop, and categorize body camera recordings according to policy. This requirement was added to the policy in March 2025.

The Sheriff's Office body camera recording policy requires that supervising sergeants review two randomly selected recordings for each direct report each quarter. However, the Office did not have formal processes in place to ensure these reviews took place. Based on a review of how often sergeants accessed body camera footage, it appears sergeants were not consistently reviewing footage. From July to September 2025, 62 individual deputies uploaded footage. Of those, 26 (42 percent) had fewer than two reviews.

Staff mentioned two reasons why the analysis might show fewer reports than required. Because the requirement for sergeant review was a new addition to the March 2025 update to policy, staff may still have been getting accustomed to conducting

reviews. Another reason raised was that some sergeants ask deputies to login to the system to review footage together. If this was the case, an audit of sergeant system access would not catch the review. A requirement that sergeants document reviews, either in a report or log, would increase confidence that reviews were taking place according to policy.

To facilitate oversight of supervisor compliance with monitoring requirements, Sheriff's Office staff should

***4. Develop a system to document sergeant review of footage.***

**Public record requests were fulfilled according to policy, but tracking was incomplete**

It is essential staff follow guidelines for providing footage to the public due to the difficulty of balancing competing interests. When footage is provided to the public it adds value to the program by increasing transparency. On the other hand, there are privacy concerns and a risk footage could be used to embarrass people interacting with law enforcement or for entertainment.

Sheriff's Office and County policy create standards for public records request including timelines for response, communication about exempt records, and fee calculation.

Sheriff's Office staff complied with policy and state law when responding to public records requests, but this conclusion would be more reliable with better record keeping.

The Sheriff's Office website includes an online portal for submitting requests. The portal also has some reporting capabilities including the submission time, contact information, information about the incident, and justification for why disclosure is in the public interest.

From May 2024 to April 2025, 55 requests for camera footage came through the portal. Frequency averaged 4.6 requests per month with a peak of seven in October 2024.

A review of a sample of 10 portal requests revealed that of the 10, no footage was released in any instance. The sample included

- Four requests for which the fee was disclosed with no further contact after fee disclosure
- Three requests were related to other agencies (city or state police)
- One request related to an active case and not subject to disclosure
- One request determined to not be related to public interest
- One request from an incident prior to the body camera program

Fees for the sample requests ranged from \$86 to \$2,315 and depended on footage length and how many deputies were involved in the incident. Costs were based on the number of files involved in a request and the cost for information technology staff to review footage and redact faces and identifying information. Fee calculation depended on staff hourly wages and the Board of County Commissioners approved the methodology in the Fiscal Year 2026 fee schedule. Staff estimated that it took about an hour to review and redact 10 minutes of footage.

When considering competing interests for providing public access to footage, Oregon law leans heavily into protecting privacy. State law mandates that footage released through the public record request process must be edited to obscure all identifiable faces before release. In the sample examined, the cost of redacting identifiable images often led to no footage being shared through public requests.

The state public record advocate noted that this is a widespread issue across the state, with footage rarely provided to the public. In contrast, other states may not prioritize privacy, allowing body

camera footage to be commercialized for entertainment purposes. Numerous social media channels feature body camera footage depicting high-stress, traumatic, and embarrassing interactions with law enforcement. However, auditor web searches indicated these channels did not include footage from Deschutes County. Protecting privacy is an admirable outcome, but it also means access is highly restricted for a program meant to improve transparency.

In addition to using the portal, members of the public can also submit paper requests for camera footage. Others start out as requests for Case Reports but then later extend to body camera footage without going through the portal. The Sheriff's Office didn't have a system in place to comprehensively track requests outside of the portal but was planning to purchase new software to centralize and improve the request tracking process.

To improve public record request monitoring and reporting, the Sheriff's Office should

***5. Continue with plans to implement new software to track public records requests.***

**Information security controls fell short**

Information security controls are essential for ensuring privacy is protected and data, including camera footage, is reliable and available.

Federal and state government requirements for criminal justice information systems include controls to limit system access, identify users, and maintain inventory.

Controls in the body and in-car camera information system fell short in areas including password requirements, session lockouts, account set-up, temporary access, and inventory control. User roles were established but there was no monitoring to ensure they were properly deployed.



The Office would be better equipped to proactively comply with information system controls if they documented necessary components in a policies and procedures manual specific to the camera information system. Federal and state guidelines for criminal justice information systems require policies and procedures for each policy area including access control, identification and authorization, and configuration management. Guidelines note staff should use a risk management strategy to inform policies and procedures; and policies and procedures should not be a simple restatement of controls.

Additionally, staff were unable to monitor user roles and access because the system did not have reports available.

To ensure camera footage is reliable and available, Sheriff's Office staff should

**6. *Develop policies and procedures for the camera footage information system.***

**7. *Develop and use reports that allow for user role and access monitoring.***

### **3. Conclusion**

The audit objective was to determine whether the body and in-car camera program supports accountability, transparency, and the secure, effective use of recorded footage.

We were unable to draw conclusions about whether deputies properly recorded and categorized interactions, leaving a significant gap in understanding how well the program functions.

Otherwise, we found the Deschutes County Sheriff's Office established the foundations of a body camera program but faced challenges in enhancing oversight and transparency. Staff demonstrated some commitment to oversight, as evidenced by quarterly internal reports, but management did not track

supervisor monitoring and did not publish reports, lessening the opportunity for building public trust.

Efforts were underway to improve public records request tracking and to add a new analysis to the quarterly reporting process. By advancing these initiatives and collaborating with the current or future vendor to enhance reporting capabilities, the Sheriff's Office can strengthen the program's transparency and accountability, aligning more closely with community expectations and legal requirements.

Sheriff's Office staff should:

1. Save copies of point-in-time reports used during camera program reviews to document evidence used
2. Publish results of camera program reviews so information is available to the public
3. Include a review of dispatched calls in camera program reporting methodology
4. Develop a system to document sergeant review of footage
5. Continue with plans to implement new software to track public records requests
6. Develop policies and procedures for the camera footage information system
7. Develop and use reports that allow for user role and access monitoring

#### 4. Management Response



### DESCHUTES COUNTY SHERIFF'S OFFICE

*Ty E. Rupert, Sheriff*

*Proudly Serving Our Community*

To: Elizabeth Pape, County Internal Auditor  
Date: November 24, 2025  
From: Sheriff Ty Rupert, Captain Bryan Husband, Captain Mike Sundberg  
Subject: DCSO Management's Response to Body and In-Car Camera Audit Report

Recommendation:

**1. Save copies of point-in-time reports used during camera program reviews to document evidence used.**

a) Management position concerning recommendation

☒Agrees                      ☐Accepts the Risk                      ☐Disagrees

b) Comments:

Deschutes County Sheriff's Office (DCSO) is in the process of transitioning to Lexipol's body worn camera policy which will have different requirements for program reviews. The Sheriff's Office has begun to implement a new review process to document point-in-time reviews which includes a retrievable log report.

c) Estimated date of resolution January of 2026 for deployment of point-in-time reviews or date completed \_\_\_\_\_.

d) Estimated cost to implement recommendation, if significant \$ NA

Recommendation:

**2. Publish results of camera program reviews so information is available to the public.**

a) Management position concerning recommendation

☐Agrees                      ☐Accepts the Risk                      ☒Disagrees

## b) Comments:

While the PERF may have been used as a general reference point for program best practices in this audit, DCSO's body worn and in-car camera policy exceeds the standards established and audited by the Northwest Accreditation Alliance as per our membership to the Oregon State Sheriff's Association. We will work towards identifying what statistics could be made public upon request but disagree that this recommendation carries any specific risk or requires us to otherwise publish information. We are not aware of any other agency in Oregon publishing their body camera program statistics.

c) Estimated date of resolution NA or date completed NA.d) Estimated cost to implement recommendation, if significant \$ NA

## Recommendation:

**3. Include a review of dispatched calls in camera program reporting methodology.**

## a) Management position concerning recommendation

☒Agrees                      ☐Accepts the Risk                      ☐Disagrees

## b) Comments:

DCSO's existing camera systems are not connected to the CAD system, so the review process is highly manual and labor intensive. Currently, at any time, a search can be conducted in our records system to identify calls for service completed by any deputy. As previously mentioned, we are implementing a new review process which will document the call reviewed. Further information about the reviewed call will be accessible at any time in the future. We are in an initial review phase of a possible procurement to upgrade or replace our camera systems which could connect to CAD and make searches easier. The below estimation is based on an initial cost quote from one of our interested vendors.

c) Estimated date of resolution 6/30/2027 or date completed \_\_\_\_\_.d) Estimated cost to implement recommendation, if significant \$ 14,000

Recommendation:

**4. Develop a system to document sergeant review of footage.**

a) Management position concerning recommendation

☒Agrees                      ☐Accepts the Risk                      ☐Disagrees

b) Comments:

DCSO is implementing a new system for sergeants to document the review of their team's footage. DCSO is also evaluating reporting options and new technology options to make the review process more efficient.

c) Estimated date of resolution January of 2026 for deployment or date completed \_\_\_\_\_.

d) Estimated cost to implement recommendation, if significant \$ NA

Recommendation:

**5. Continue with plans to implement new software to track public records requests.**

a) Management position concerning recommendation

☒Agrees                      ☐Accepts the Risk                      ☐Disagrees

b) Comments:

DCSO is currently in the process of contracting with a new vendor to centralize, simplify, and enhance our public reporting process.

c) Estimated date of resolution 06/30/2026 or date completed \_\_\_\_\_.

d) Estimated cost to implement recommendation, if significant \$ 10,000

Recommendation:

**6. Develop policies and procedures for the camera footage information system.**

a) Management position concerning recommendation

☒Agrees                      ☐Accepts the Risk                      ☐Disagrees

b) Comments:

DCSO's current body worn camera policy exceeds accreditation standards set forth by Northwest Accreditation Alliance. DCSO is also in the process of adopting Lexipol's nationally recognized law enforcement policies, including their body worn camera policy, which also exceeds accreditation standards.

DCSO is in the process of evaluating a new vendor for our camera systems. If a new vendor is selected, part of the onboarding process will be to review our policies and procedures for state and federal information security compliance.

c) Estimated date of resolution NA or date completed policies and procedures are currently in place.

d) Estimated cost to implement recommendation, if significant \$ NA

Recommendation:

**7. Develop and use reports that allow for user role and access monitoring**

a) Management position concerning recommendation

☒Agrees                      ☐Accepts the Risk                      ☐Disagrees

b) Comments:

DCSO is in the process of evaluating a new vendor for our body worn and in-car camera systems. Our current system does not have user role auditing reports readily available. Part of our evaluation criteria will be the reporting and auditing capabilities of user roles and access monitoring.

c) Estimated date of resolution 6/30/2027 or date completed \_\_\_\_\_.

d) Estimated cost to implement recommendation, if significant \$ Unknown

## 5. Appendix A: Objective, Scope, and Methodology

The County Internal Auditor was created by the [Deschutes County Code](#) as an independent office conducting performance audits to provide information and recommendations for improvement.

### Audit Authority

The audit included limited procedures to understand the systems of internal control around the body and in-car camera program. No significant deficiencies were found in this audit. A significant deficiency is defined as an internal control deficiency that could adversely affect the entity's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. The findings noted were primarily compliance and efficiency matters.

Audit findings result from incidents of non-compliance with stated procedures and/or departures from prudent operation. The findings are, by nature, subjective. The audit disclosed certain policies, procedures and practices that could be improved. The audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the opportunities for improvement presented in the report may not be all-inclusive of areas where improvement may be needed and does not replace efforts needed to design an effective system of internal control.

Management has responsibility for the system of internal controls, including monitoring internal controls on an ongoing basis to ensure any weaknesses or non-compliance are promptly identified and corrected. Internal controls provide reasonable but not absolute assurance that an organization's goals and objectives will be achieved.

## Objectives and Scope

The objective of the audit was to determine whether the body and in-car camera program supports accountability, transparency, and the secure, effective use of recorded footage. Subobjectives included determining whether:

- Deputies properly recorded and categorized interactions
- Staff shared reporting about program outcomes with stakeholders
- Supervisors adequately monitored deputy recordings
- Staff appropriately and promptly responded to public record requests
- Footage was secure: It was reliable and available, and privacy was protected

The scope included program implementation, record keeping, oversight, and reporting during the Spring and Summer of 2025.

## Methodology

Audit procedures included:

- Interviewing staff and interested community members. Staff included those involved in program administration, information technology, public records requests, evidence, training, prosecution, the union, and the public information officer. Community members included members of the former Sheriff's Advisory Committee and the other interested community members.
- Reviewing documents including state law, County and Sheriff's Office policy, and best practices.
- Reviewing information systems reports of footage uploaded and accessed between July and September 2025.



- Reviewing a sample of 10 public records requests from a population of 55 requests from May 2024 to April 2025. Because the sample was random and representative, results can be extrapolated to the population.
- Reviewing user roles, access, and reports in Coban, the information system used for storing and categorizing footage.
- A planned review of a sample of video footage to determine whether deputies appropriately recorded interactions and categorized recordings was not possible because the Sheriff's Office did not provide access.

*We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.*

*Some procedures could not be performed because the Sheriff's Office did not provide access to camera footage. As a result, the audit does not include a conclusion related to whether deputies appropriately recorded interactions and categorized footage, provide assurance that the system operates as designed, or offer recommendations to support continuous improvement.*

*For the other areas of the audit, we believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.*

*(2024 Revision of Government Auditing Standards, issued by the Comptroller General of the United States.)*

The mission of the Office of Internal Audit is to improve the performance of Deschutes County government and to provide accountability to residents. We examine and evaluate the effectiveness, efficiency, and equity of operations through an objective, disciplined, and systematic approach.

**The Office of Internal Audit:**

Elizabeth Pape – County Internal Auditor

Phone: 541-330-4674

Email: [internal.audit@deschutes.org](mailto:internal.audit@deschutes.org)

Web: [www.deschutes.org/auditor](http://www.deschutes.org/auditor)

**Audit committee:**

Daryl Parrish, Chair – Public member

Phil Anderson – Public member

Jodi Burch – Public member

Liz Foott – Public member

Joe Healy – Public member

Kristin Toney – Public member

Patti Adair, County Commissioner

Steve Dennison, Deschutes County Clerk

Lee Randall, Facilities Director

***Please take a survey on this report by clicking this link:***

<https://forms.office.com/g/UYBghHnG6G>

***Or use this QR Code:***

Office of County Internal Audit -  
Audit Report Feedback



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<http://bit.ly/DCInternalAudit>.

# Body and Auto Cameras

Foundations in Place,  
Improved Oversight and  
Reporting Needed



December 12, 2025

# Background

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# Program Objectives

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1. Enhancing the public trust by preserving factual representations of deputy interactions with the community in the form of video and audio recordings
2. Promoting deputy safety
3. Recording certain activities and creating a visual and audio record to supplement a deputy's report



# Program Objectives (cont.)

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4. Enhancing the deputy's ability to document and review statements and actions for accuracy and consistency for both internal reporting requirements and courtroom preparation and presentation
5. Preserving visual and audio information for use in current and future investigations
6. Providing an impartial measurement for self-critique and field evaluation during deputy training



# Statistics

---

Began May  
2021

106 camera  
issued

18,866  
recordings Q1  
2025

2,191 evidence  
recordings Q1  
2025

\$1 Million  
since 2021



# Audit Objective

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Determine whether the body and auto camera program supports accountability, transparency, and the secure, effective use of recorded footage.





# Sub Objectives: Determine whether

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1. Deputies properly record and categorize interactions.
2. Supervisors adequately monitor deputy recordings.
3. Staff appropriately and promptly respond to public record requests.
4. Footage is secure: It is reliable and available, and privacy is protected.
5. Staff share reporting about program outcomes with stakeholders.



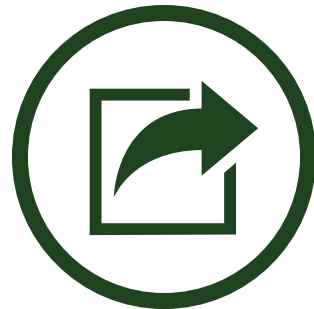
# Fieldwork

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Video



Records



Reporting



# Scope Impairment

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# No Conclusion: Recording

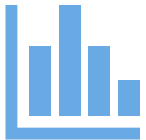
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Improper camera use will reduce community trust and may limit evidence needed by prosecutors.



Office policy requires deputies to activate cameras during certain situations.



The Sheriff's Office denied auditor access to body camera footage.



Could not assess cause.



# No Conclusion: Categorization

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Improper categorization may result in footage not retained appropriately.



Office policy requires categorizing footage that could be used in prosecution or related to civil proceedings.



The Sheriff's Office denied auditor access to body camera footage.



Could not assess cause.



# Findings and Recommendations

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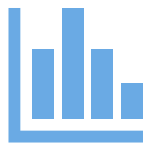
# Reports Not Replicable, Evaluative, Or Published



Reporting builds trust and helps to spot areas for improvement.



Police Executive Research Forum: Statistics should be publicly released.



In-house reports are a good first step but do not provide for trust and transparency.



Reporting was not replicable, evaluative, public, and did not include a way to identify whether deputies did not turn on cameras.



# Recommendations

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**Agree**

Save copies of point-in-time reports used during camera program reviews to document evidence used.

**Accept Risk**

Publish results of camera program reviews so information is available to the public.

**Agree**

Include a review of dispatched calls in camera program reporting methodology.





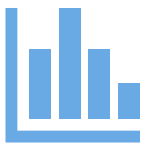
# Supervisors Not Consistently Reviewing Footage



Without supervision, deputies may be more likely to not record footage or to categorize it improperly.



Sheriff's Office policy requires sergeants to review two randomly selected videos from each direct report each quarter.



Of the 62 deputies who uploaded footage, 26 (42 percent) had fewer than two reviews.



A requirement to document reviews would increase confidence that reviews were taking place according to policy



# Recommendations

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Develop a system to document sergeant review of footage.



**Agree**



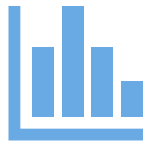
# Record Requests Fulfilled, but Tracking Incomplete



It is essential to follow guidelines because public access adds transparency but also risks privacy.



Policies include timelines for response, communication about exempt records, and fee calculation.



Office complied with policy, but results would be more reliable with better tracking.



No information system to track requests.



# Recommendations

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Continue with plans to implement new software to track public records requests.



**Agree**



# Information Security Controls Fell Short

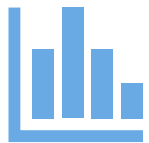
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Information security controls are essential for ensuring that privacy is protected and that data are reliable and available.



Federal government requirements for criminal justice information systems include controls to limit system access and identify users.



Controls fell short in password requirements, lockouts, and account set-up. User roles established but no monitoring.



No policies and procedures specific to body camera system.



# Recommendations

---

Develop policies and procedures for the camera footage information system.

Develop and use reports that allow for user role and access monitoring.



**Agree**



# Questions and Comments?

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## Complete the Survey!





OFFICE OF  
INTERNAL AUDIT



## Public Health Integrated Audit Follow-up: Strong commitment to employee performance reporting, exploring department reporting improvements




November 2025 Our [2024 audit of Public Health](#) found compliance with procurement policies, grant requirements, and safety meeting standards. However, several areas presented risks to operational efficiency, transparency, and accountability. Nine months later, the Department emphasized the importance of annual employee evaluations with supervisors but were still working to update cash control procedures and performance reporting. Staff committed to reporting Human Resources data errors that impacted operations but not to tracking and reporting data about errors.



To request this information in an alternate format, please call (541) 330-4674 or send email to [internal.audit@Deschutes.org](mailto:internal.audit@Deschutes.org)



## Recommendation Status Key:

 <b>1</b> <b>Resolved</b> <i>Management addressed risk. Auditors will no longer monitor.</i>	 <b>4</b> <b>In Process</b> <i>Recommendations are in progress. Auditors will continue to monitor.</i>	 <b>1</b> <b>Accept Risk</b> <i>Management accepted the risk of not implementing the recommendation.</i>
---	---	---

Clear expectations for completing employee performance evaluations in place.

Resolved 

**Initial finding:** Employee evaluations serve as an important tool to enhance employee engagement, satisfaction, and retention. County personnel rules and most union agreements require employee evaluations in a timely manner. Though the County as a whole faced persistent delays in completing employee evaluations, the Public Health completion rate was lower.

**Recommendation:** Public Health management should lead by example by completing annual performance evaluations for all direct reports promptly and setting a division-wide expectation for timely completion of evaluations.

**Update:** The Public Health Director shared the audit results and set clear expectations for evaluation completion at a January 2025 management meeting. A goal related to annual performance evaluation completion has been added to each supervisor's own evaluation.

Considering approaches to comprehensive performance reporting.

In Process 

**Initial finding:** Performance measures help guide decisions, drive improvements, and enhance understanding. Outcomes often trigger evaluations to identify root causes and solutions. The

Public Health division had numerous performance measures, but they were scattered across various reporting platforms, hindering a clear understanding of the department's overall objectives.

**Recommendation:** The Public Health division should improve performance reporting by developing a unified, public-facing report that aligns measures with the updated strategic plan goals.

**Update:** Public Health is continuing to explore the best approach to implement this recommendation, including the possibility of creating a consolidated public-facing dashboard as recommended within the constraints of available, curated data and capacity to respond to numerous reporting requirements.

### Plans to update cash control procedures.

In Process



**Initial finding:** Cash controls practices were in place to prevent theft, but incomplete procedures weakened these controls by relying solely on staff experience and training rather than documented expectations. There were some inconsistencies among Public Health sections when documenting cash received by mail, and staff used a generic receipt book as a backup when the receipting system was down.

**Recommendation:** Public Health should strengthen controls over mailed payments and accounts receivable oversight and get receipt books that meet county policy.

**Update:** Staff stated that all Public Health sections were using Health Services receipt books that meet county policy. The department will update its cash control procedure, including receiving by mail, by February 2026.

## Plans to update cash control procedures.

In Process



- Initial finding:** Health Services policies guided revenue collection procedures, but they lacked detailed steps for funds security, accounts receivable write-offs, and did not fully address segregation of duties. Fraud risk assessments are the first step in designing effective controls, as they identify, evaluate, and address vulnerabilities where fraud could occur. Health Services completed an annual comprehensive risk assessment but overlooked the role of written procedures as a key tool to mitigate fraud risk, minimizing their importance.
- Recommendation:** Public Health should revise current procedures to incorporate cash collection practices, workflows, and defined responsibilities, and ensure these procedures are reflected in the annual risk assessment.
- Update:** Staff said they planned to update revenue collection procedures by February 2026.

## Updates to gift card procedures planned for 2026.

In Process



- Initial finding:** Health Services considers gift cards to be a cash-equivalent asset. Cash assets require strict controls to avoid fraud, waste, and abuse. However, Health Services gift card logs showed several inconsistencies when compared to physical count audit records.
- Recommendation:** Public Health should reinforce accountability expectations and practices for prepaid gift cards either through training, monitoring, or revising procedures.
- Update:** Staff said that they audited gift cards in January and June of 2025. Staff reported that the department was undergoing an evaluation of practices against procedures, with planned updates to procedures expected by June 2026.

- Initial finding: Data inconsistencies in the enterprise information system exposed the Public Health division to risks. One staff member's financial system access was not revoked after their role changed, and the system inaccurately reflected which managers were responsible for employee supervision. Allowing staff more privileges than required weakens authorization controls and increases fraud risks. Inaccurate organizational structures in the information system may have also contributed to the low completion rate of employee evaluations.
- Recommendation: Public Health should establish a tracking system to monitor the extent and frequency of data errors in the enterprise information system. If significant errors are identified, they should be reported to the Human Resources Director for resolution.
- Update: Public Health agreed with reporting data errors to Human Resources and said that they did so on a regular basis. However, they declined to implement a recommendation to track and monitor data entry errors occurring in another department.

**Next Steps:** We will continue to report on the status of in-process audit recommendations in our Global Follow-up Report at the end of each calendar year.

The mission of the Office of Internal Audit is to improve the performance of Deschutes County government and to provide accountability to residents. We examine and evaluate the effectiveness, efficiency, and equity of operations through an objective, disciplined, and systematic approach.

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Office of the County Internal Auditor

# Public Health Integrated Audit

Original audit published  
12/17/24



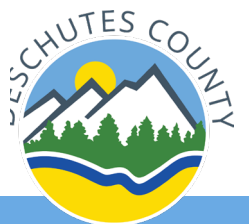
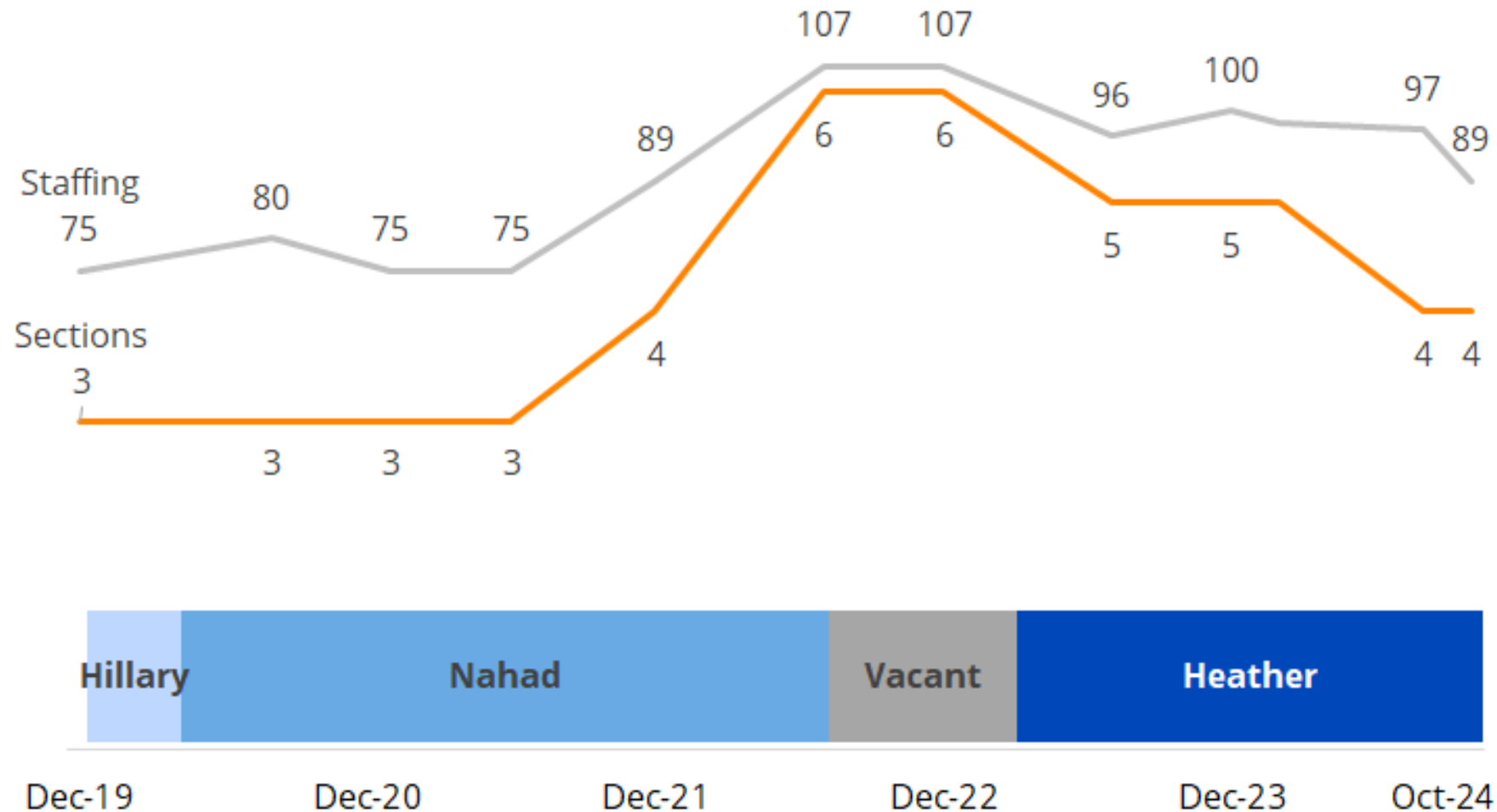
December 12, 2025

# Background

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# Public Health experienced changes in staffing, **sections**, and **deputy directors**

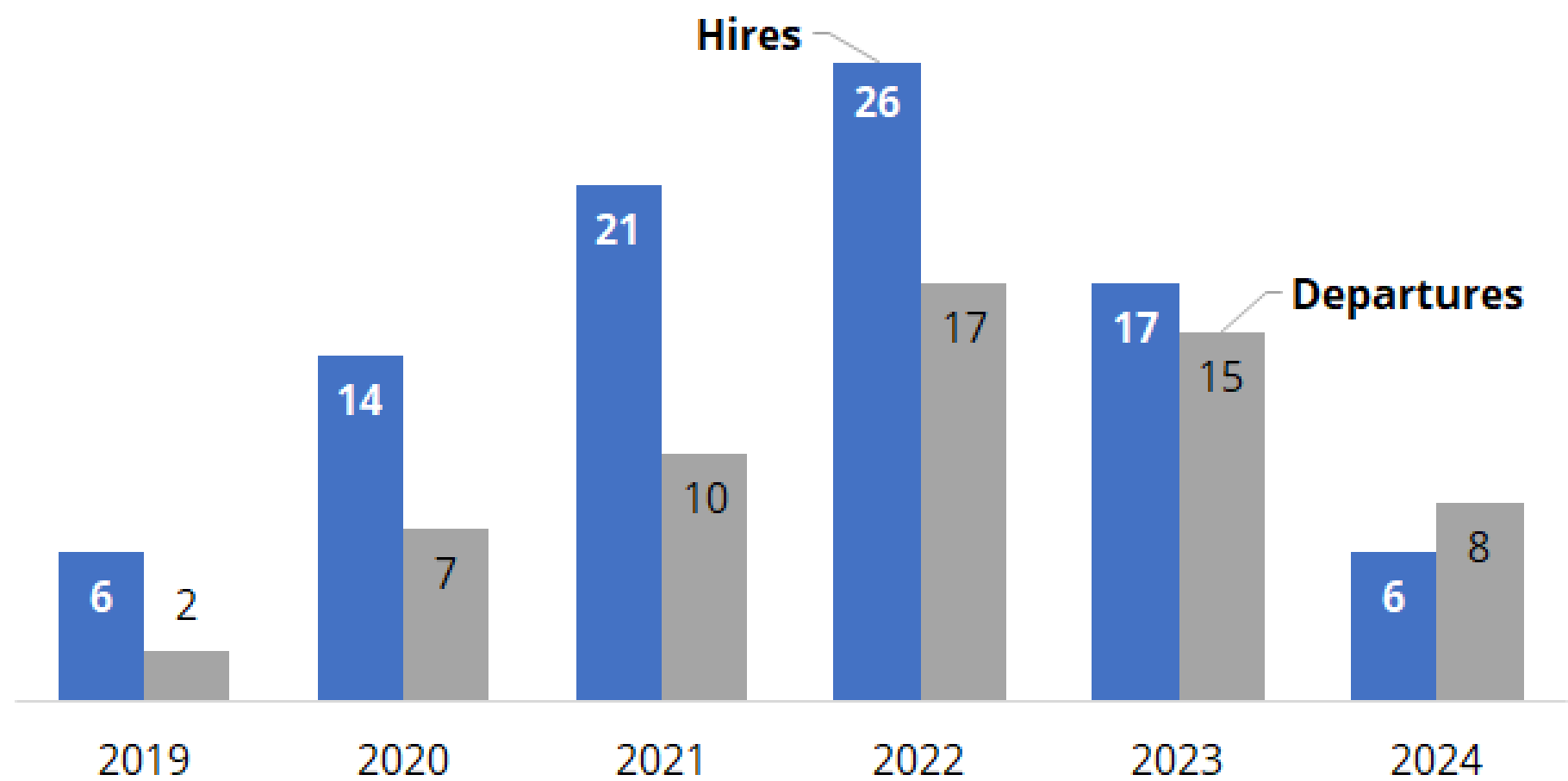
Source: County Human Resources Data



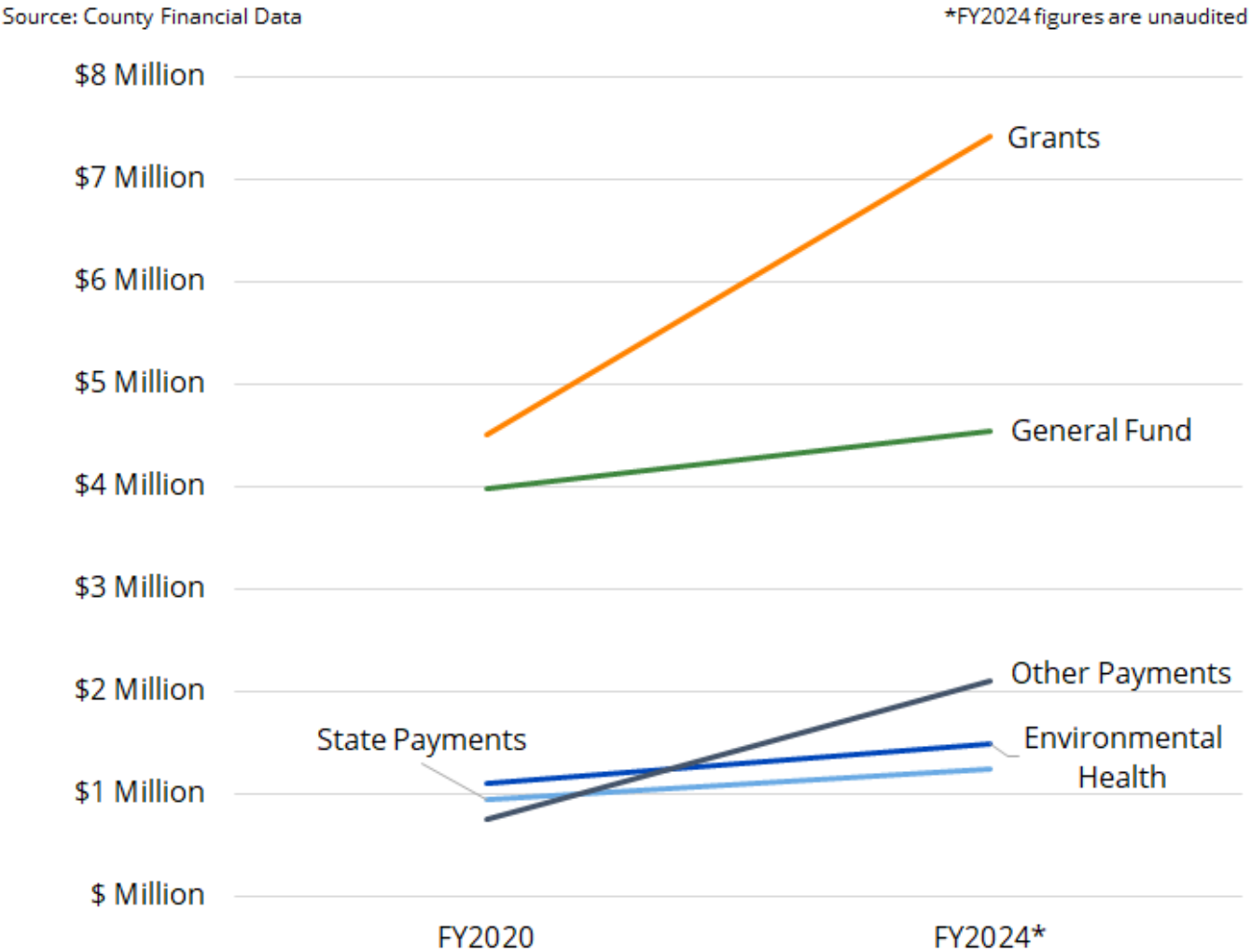


# The staffing patterns experienced in 2019 have not yet returned

Source: County Human Resources Data



# Grant funding was critical to meeting the division's operational needs.



# Errata

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- 
- Report updated on November 4, 2025.
  - Previous version relied on employee evaluation data from the Human Resources data system which was missing records.
  - Revised analysis supports the same conclusion.



# Recommendation Updates

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# Commitment to Employee Performance Reporting

## Exploring Department Reporting Improvements




**Resolved**

*Management addressed risk.  
Auditors will no longer monitor.*



**In Process**

*Recommendations are in progress. Auditors will continue to monitor.*



**Accept Risk**

*Management accepted the risk of not implementing the recommendation.*



Clear expectations for completing employee performance evaluations in place.

Resolved



## **We Found**

Though the County as a whole faced persistent delays in completing employee evaluations, the Public Health completion rate was lower.

## **We Recommended**

Completing annual performance evaluations promptly with a division-wide expectation for timely completion of evaluations.

## **Update**

Clear expectation set at staff meeting. Goal related to completing direct report evaluations added to all supervisor evaluations.



Considering approaches to comprehensive performance reporting.

In Process



## **We Found**

Numerous measures scattered across reporting platforms that hindered a clear understanding of department's overall performance.

## **We Recommended**

A unified, public-facing report that aligns measures with the updated strategic plan goals.

## **Update**

Public Health is continuing to explore the best approach to implement this recommendation.





Plans to update cash control procedures.

In Process



## **We Found**

Cash controls practices were in place to prevent theft, but incomplete procedures weakened controls.

## **We Recommended**

Strengthened controls over mailed payments and accounts receivable oversight and receipt books that meet county policy.

## **Update**

Using proper receipt books. Updated cash control procedure, including receiving by mail, by February 2026.



Plans to update cash control procedures.

In Process



## **We Found**

A comprehensive risk assessment was in place, but it overlooked the role of written procedures as a key tool to mitigate fraud risk.

## **We Recommended**

Revise procedures incorporating cash collection practices, workflows, and defined responsibilities, reflected in the annual risk assessment.

## **Update**

Staff said they planned to update revenue collection procedures by February 2026.



Updates to gift card procedures planned for 2026.

In Process



## **We Found**

Gift card logs showed several inconsistencies when compared to physical count audit records.

## **We Recommended**

Reinforced accountability expectations and practices for prepaid gift cards either through training, monitoring, or revising procedures.

## **Update**

Gift cards audited in January and June 2025. Updates to procedures by June 2026.



Will report but not track or monitor Human Resources data errors.

Accept Risk



## **We Found**

Data inconsistencies in the enterprise information system exposed the Public Health division to risks.

## **We Recommended**

Establishing a tracking system to monitor the extent and frequency of data errors in the enterprise information system with reporting to Human Resources.

## **Update**

Public Health declined to implement a recommendation to track and monitor data entry errors occurring in another department.



# Next Steps

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We will continue to report on the status of in-process audit recommendations in our Global Follow-up Report at the end of each calendar year.



# Questions and Comments?

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## Office of County Internal Audit

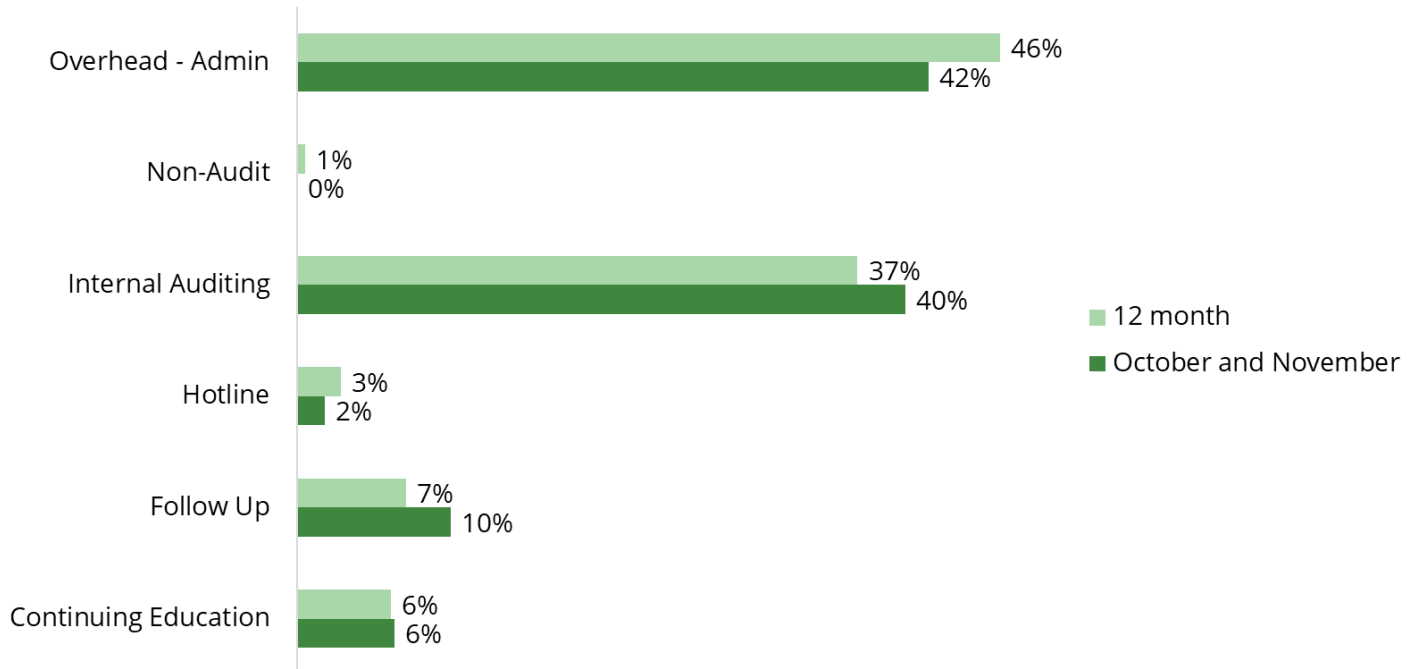
Elizabeth Pape, CIA, CFE – County Internal Auditor

Phone: 541-330-4674

[internal.audit@deschutescounty.gov](mailto:internal.audit@deschutescounty.gov)

# INTERNAL AUDIT STATUS REPORT October and November 2025

Highlights for the period include:



Time management leave not included

### Audit work:

- Sheriff's Office Body Cams – Reporting phase
- County Approach to Houselessness – Survey phase

### Follow-up work:

- Public Health Integrated Audit

### Administrative:

- County meetings and miscellaneous

### Continuing Professional Education:

- In-Person Portland Regional Training
- Web-based:
  - Strengthening Internal Controls
  - Adaptable Strategic Planning
  - Internal Controls: What Works

### Audit committee:

- Audit committee meeting and support

### Hotline:

- Administration

- Two open tips. Referred to Human Resources

**Non-Audit:** Policy Advisory Committee