



Audit Committee

12:00 PM

Via Zoom: (link)

Meeting ID: (ID)

Passcode: (passcode)

Deschutes County Administration Services Building,
1st Floor, DeArmond Conference Room

I. Call to Order

II. Introductions/Notices

III. Review/Approve minutes from [previous date's] meeting

1. Approve June Audit Committee Minutes

Action: Approve Minutes

IV. Special Topics

V. Internal Audit Report

- [2. Internal Audit Report](#) - Behavioral Health Process Improvements 22/23-9

VI. General Follow-Up and Department Updates

- [3. Follow-Ups](#) - Aaron Kay

Justice Court 22/23-13

VII. Other Discussion Items

- [4. Competence, Professional Education, and Quality Assurance \(GAGAS 4 and 5\)](#) - Aaron Kay

- [5. Audit Committee Survey](#) - Elizabeth Pape

6. **Update - County Leadership Recruitment/Changes** - Nick Lelack

7. **Updates/Other Items** - Elizabeth Pape

VIII. **Closing & Adjourn**



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The Office of County Internal Audit

Behavioral Health Practices Improvement

#22/23-9

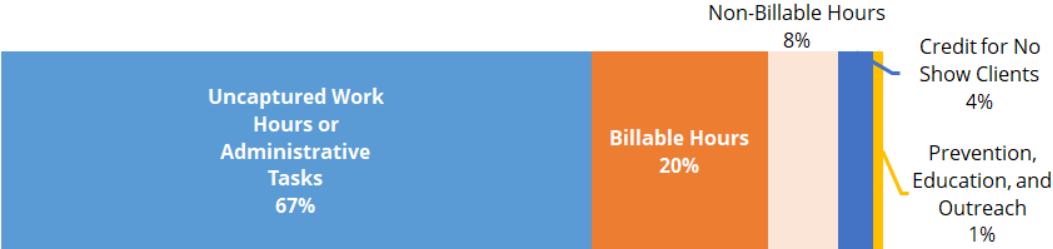


Audit Objectives

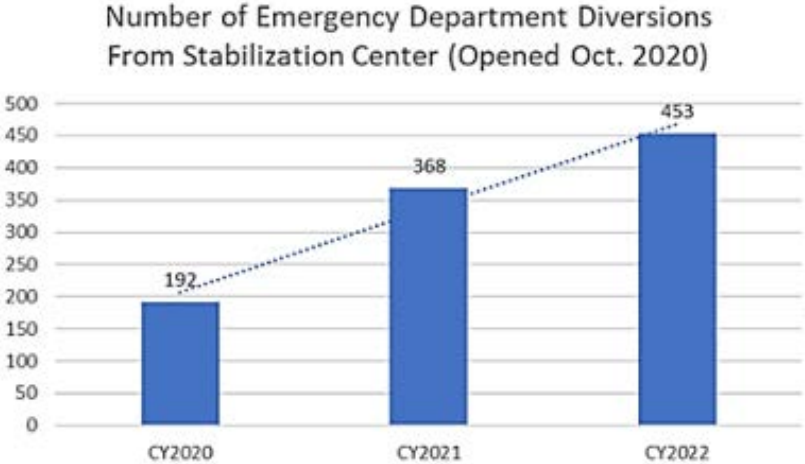


Behavioral Health’s system of productivity measures needs additional development.

#1- Current clinician productivity measures are ineffective.



Versus



Outcomes

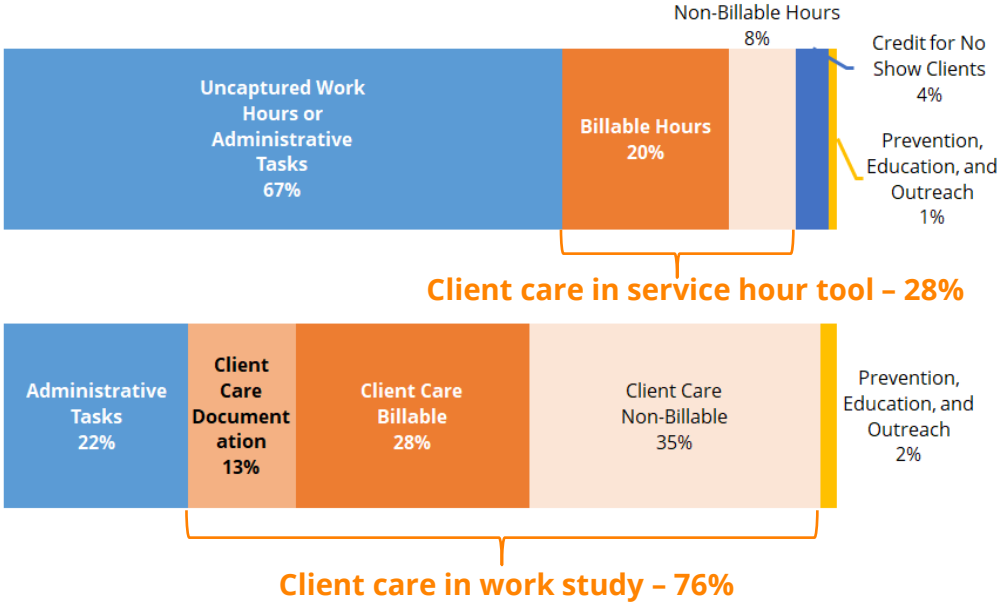
<p>91% of shared patients seen by a provider in last 30 days</p>	<p>Of those, patients 82% have low ED use in last 6 months</p>	<p>80% of Adult OP clients with hypertension met goal of hypertension control</p>
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It is recommended Behavioral Health go through the process to develop appropriate productivity measures as well as clarify expectations for staff.



Behavioral Health's system of productivity measures needs additional development.

#2- The service hour tool does not reflect the time clinicians spend on client care.

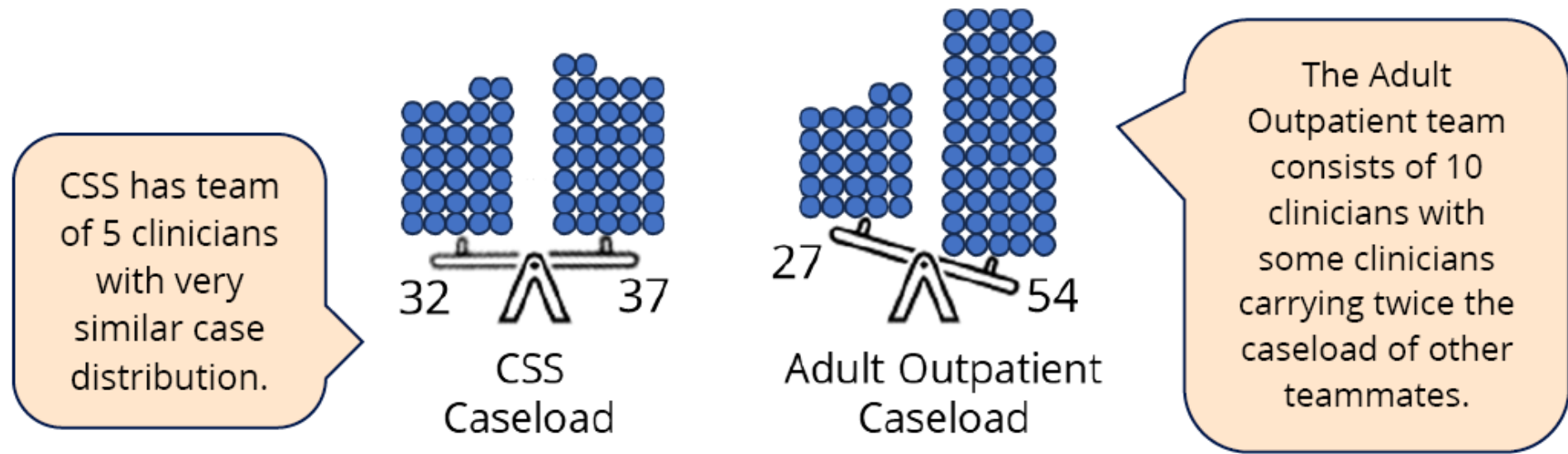


It is recommended Behavioral Health review the accuracy of the data contributing to clinician workload measures.



Behavioral Health's system of productivity measures needs additional development.

#3- The caseload distribution system is not functioning effectively.



It is recommended Behavioral Health strengthen the controls for first treatment appointment assignment and client discharge.

It is recommended Behavioral Health use the caseload measures to promote a more equitable distribution of work within teams.



Behavioral Health’s system of productivity measures needs additional development.

#4- Specialization limits the efficiency of the division.

Location	Days Until First Available
DC COURTNEY CLINIC BH	33
DC NORTH COUNTY BH	28
DC SOUTH COUNTY BH	75

It is recommended Behavioral Health re-evaluate the division’s flexibility to actively respond to the broader needs of the community.



Opportunity exists for Behavioral Health to improve practices.

#5- Technology can be leveraged more effectively.

- **Smart forms** are used for client assessments.
- **Smart text** is used for goal, intervention, response, progress, and plan (GIRPP) notes.
- **Smart links** are used for client screenings.
- **Smart lists** are dropdown menus of pre-programmed options, such as a scale of 1 - 10.
- Several clinicians have **smart phrases** approved by the division for regular usage to document client encounters.

It is recommended Behavioral Health create a comprehensive library of division-approved smart tools to improve clinical documentation efficiency and provide training to clinicians on how to use them.



Opportunity exists for Behavioral Health to improve practices.

#6- The onboarding procedures for new therapists could be strengthened.

Onboarding-

50% - EPIC training was overwhelming

23% - More direct supervision & job shadowing

Evaluations-

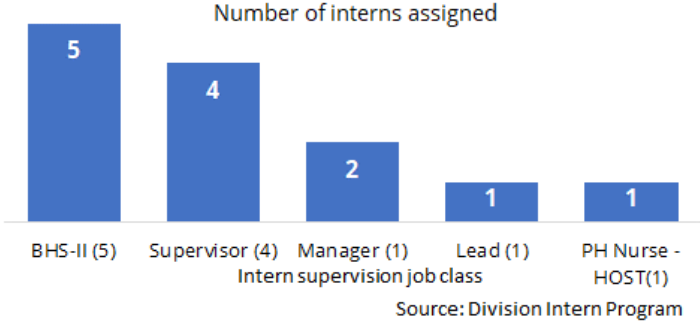
5% usage since 2019

It is recommended Behavioral Health evaluate the onboarding content, procedures, and supervision to better integrate new employees.



Opportunity exists for Behavioral Health to improve practices.

#7- The division's policy on supervision of interns lacks clarity.



Policy:

The supervisor (or lead) will be responsible for providing on-going supervision and direct feedback to clinical staff, volunteers and interns as part of their regular supervision as outlined in this procedure.

Job Description (practice):

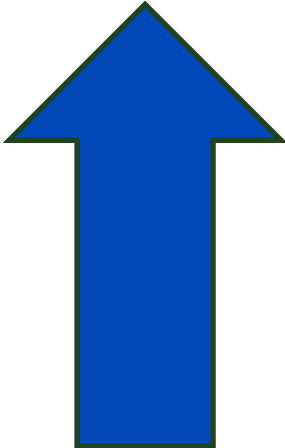
May supervise behavioral interns or provide consultation to unlicensed staff members.

It is recommended Behavioral Health clarify the policy for supervision of interns.

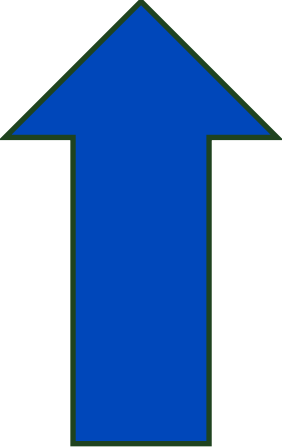


Opportunity exists for Behavioral Health to improve practices.

#8- The availability of vehicles is an obstacle for some clinicians.



Utilization
@ 80%



Staffing
@ 30%



It is recommended Behavioral Health coordinate with the Road and Facilities Departments to improve fleet management at the downtown Bend locations.
This could include a location-based motor pool incorporating other departments nearby.



Observation

Methods utilized by highly productive clinicians that could be promoted to increase productivity for all clinicians.

1. Schedule dedicated time during the day to focus on documentation and establish clear boundaries around that time.
2. Anticipate the documentation requirements of annual assessments and schedule accordingly.
3. Document encounters as soon as possible after completing them, even if they are only partially documented.
4. Stay concise with documentation.
5. As previously recommended, utilize smart phrases to reduce the writing burden.
6. Utilize smart phrases for non-billable events.



Questions?



Thank you



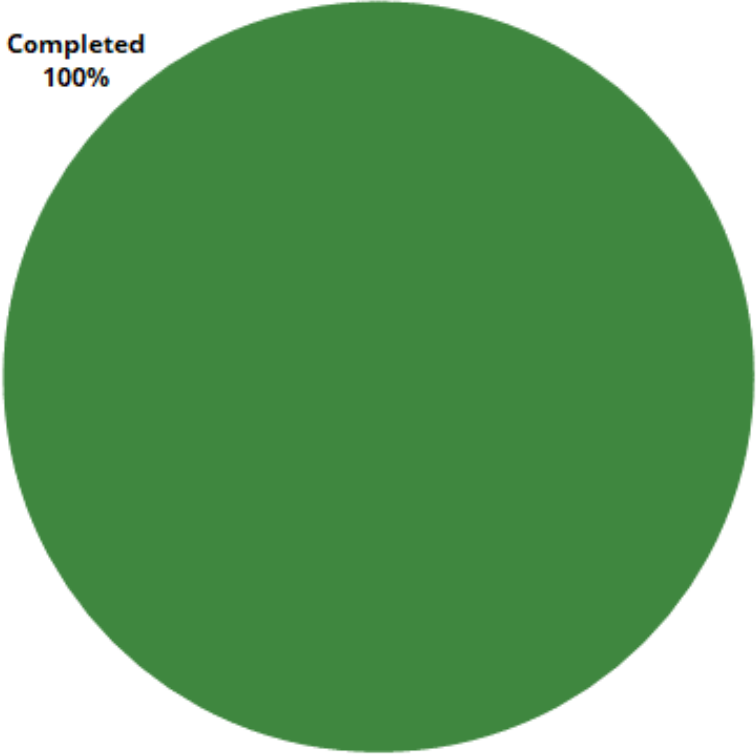
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Completed Follow Up

22/23-13 – Justice Court Cash Handling (21/22-15 issued September 2022)



22/23-13 Justice Court Cash Handling (21/22-15)



Questions?

Thank you





Deschutes County,
Oregon

FOLLOW-UP REPORT

Justice Court Cash Handling

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

Internal Audit

Elizabeth Pape, CIA, CFE – County Internal Auditor, current
David Givans, CPA, CIA – County Internal Auditor, former
Aaron Kay – Performance Auditor
internal.audit@deschutescounty.gov

Audit committee members:

Daryl Parrish, Chair - Public Member
Jodi Burch - Public Member
Joe Healy – Public Member
Summer Sears - Public Member
Stan Turel - Public Member
Patti Adair, County Commissioner
Charles Fadeley, Justice of the Peace
Lee Randall, Facilities Director




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- 3. APPENDIX - UPDATED WORKPLAN (STATUS AS OF AUGUST 2023) 3**

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

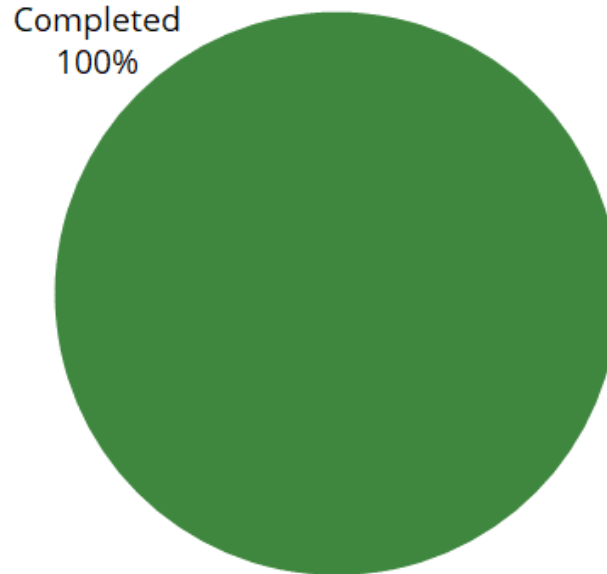
The follow-up report was developed from information provided by Jodi Stacy, Justice Court Administrator. Follow-ups are, by nature, subjective. In determining the status of recommendations that were followed up, we relied on assertions provided by those involved and did not attempt to independently verify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

The Office of County Internal Audit

GAGAS Chapters 4 and 5

- 4. Competence and Professional Education
- 5. Quality Control and Peer Review



Competence

4.05 – Competence is the knowledge, skills, and abilities, obtained from education and experience, necessary to conduct the GAGAS engagement.

Merriam-Webster:

1. The quality or state of being competent, such as
 - a) The quality or state of having sufficient knowledge, judgment, skill, or strength
2. A sufficiency of means for the necessities and conveniences of life



Indicators of Competence

Technical Knowledge and Skills

- GAGAS
- Regulations, statutory requirements, guidance for the engagement.
- Techniques, tools, and guidance related to professional expertise

Assigned Roles

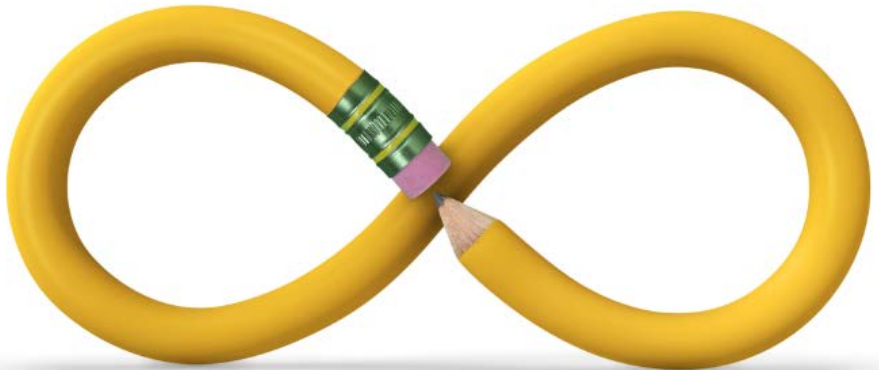
- Partners and directors (CAE)
- Supervisory auditors
- Non-supervisory auditors

Alternatives

- Specialists



Continuing Professional Education



Quality Control - Internal



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Quality Control - External



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Questions/Comments??



Thank you



Office of the County Internal Auditor

Audit Committee Survey



Why Survey



Ensure a meaningful experience for committee members

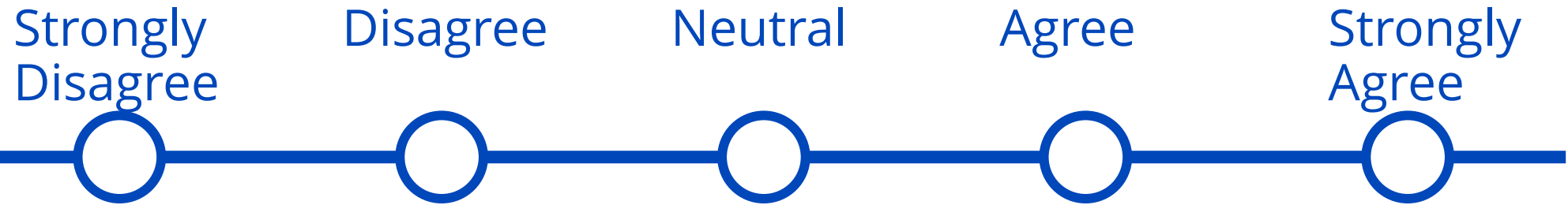
Improve committee effectiveness



Contents of Survey

46 questions

- Composition and quality
- Understanding risks
- Process and procedures
- Communication
- Oversight of financial reporting
- Oversight of audit functions



2020 Results

OVERALL AVERAGE



Composition and quality



Understanding risks



Process and procedures



Communications



2005 2010 2012 2015 2017 2020

2005 2010 2012 2015 2017 2020



Make Changes

Committee
Composition

Learn More
About County

Change
Processes

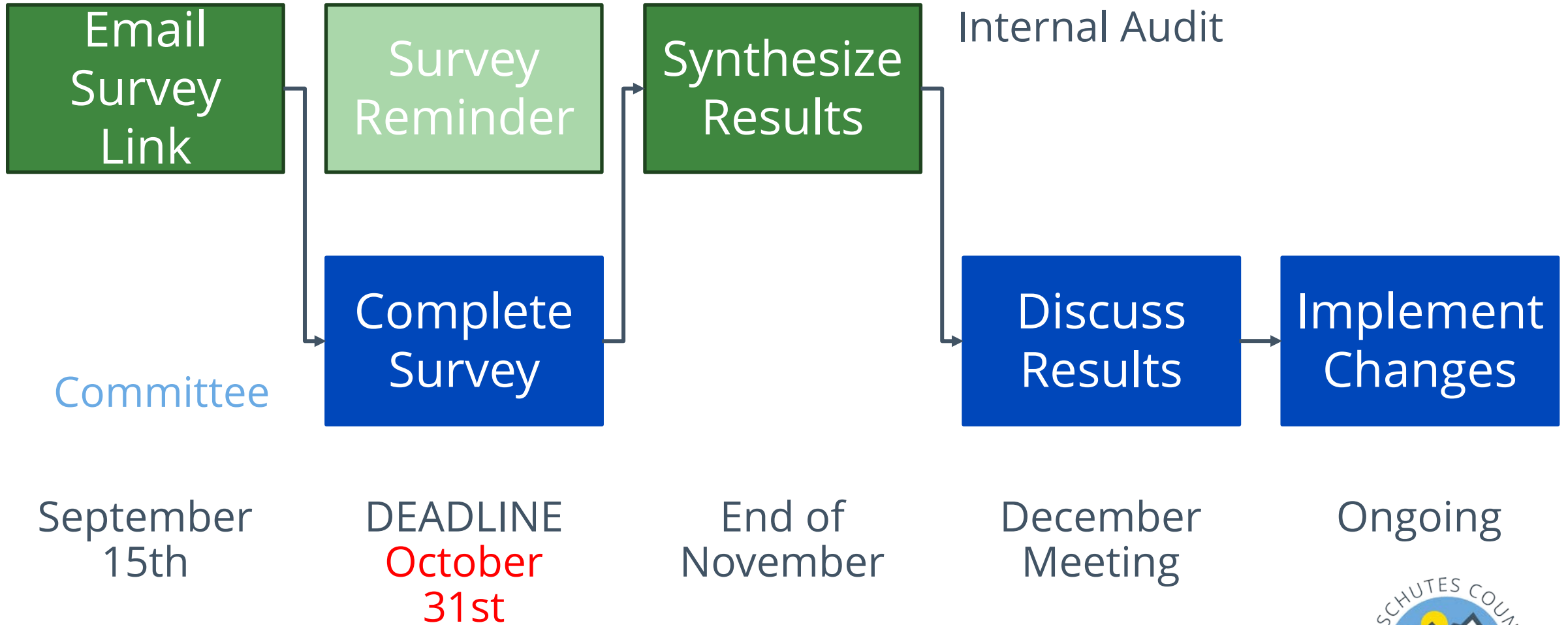
Improve
Communication

External Audit

Internal Audit



Next Steps





INTERNAL AUDIT STATUS REPORT June 2023 through August 2023

Highlights for the period include:

Audit work:

- Continuity of Operations Plan – report issued
- Behavioral Health – Practices Improvement – report pending
- Property and Facilities Cash Handling – in progress
- District Attorney Cash Handling – in progress
- Equity of wages and benefits – planning phase
- Compensatory Time – planning phase

Not-audit work: minimal

Follow-up work: Follow-up work included Justice Court Cash Handling

Administrative:

- County meetings and miscellaneous
- Onboarding new CAE

Supervision: minimal

CPE: minimal

Audit committee: Audit committee meeting and support

Hotline: minimal administration of reports

NOTE: Time management leave of 91 hours not included over the 3 months.

