



## **Audit Committee**

Friday, June 13, 2025

12:00 p.m.

Via Zoom:

<https://us02web.zoom.us/j/7904362359?pwd=akxWT002QnZRUWVpQVBMaGQ1S1J6dz09&omn=83108455127>

Meeting ID: 790 436 2359    Passcode: audit2023

Allen 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 April 11, 2025, meeting**

**IV. Special Topics**

- a. External Audit Plan for Fiscal Year 2026—Moss Adams
- b. Biennial Audit Plan development 2026 / 2027—[Presentation](#)
- c. 2025 ALGA Conference

**V. Internal Audit Reports**

- a. In-process and Upcoming
  - Sheriff's Office Body and Auto Cameras
  - May 2025 Election Controls
  - Houselessness
  - [Status Report](#)

**VI. Other Discussion Items**

- a. Administrative Update
- b. Farewell to members with terms expiring

**VII. Executive Session under ORS 192.660(2)(i), review and evaluate employment related performance**

**a. Annual Performance Review for County Internal Auditor**

*Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.*

**VIII. Adoption of Annual Performance Review for County Internal Auditor**

**IX. Closing & Adjourn**



Deschutes County encourages persons with disabilities to participate in all programs and activities. To request this information in an alternate format please call (541) 617-4747.

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The Office of County Internal Audit

# Biennial Audit Plan Development

Fiscal Years 2026 and 2027



AUDIT COMMITTEE | June 13, 2025

# Approach Methodology

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1. Update estimated available hours.
2. Update history and timing of audits by department.
3. Ongoing understanding of County operational issues and concerns through:
  - a) County meetings,
  - b) Budget development, and
  - c) Discussions with departments, internal service funds, county management and Board of County Commissioners.
4. Develop a draft workplan for discussion with audit committee.



# Project approach

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- **Carryover audits** not completed at end of FY25
- **Continued** Yearly integrated audits ~ 8-year cycle maintained
- **Updated parameters** for audit hours
  - 1,100 hours FY 26 reduced for transition year
  - 1,600 hours FY 27
- **Exclude** 911 Service District change in interpretation of Audit Code
- **Added** audits based on ideas/suggestions



# Discuss Integrated Audits

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- Dedicated resources (8-year cycle)
- Central versus Federated Services
  - No one feels responsible
- Risk level
  - Reporting
  - Cash Handling Procedures



# In Process/Carryover Projects

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1. Work in process: Election Controls
2. Work in process: Sheriff Body and Auto Cameras
3. Work in process: Houselessness
4. Recruitment and Retention



# Project areas - FY 26

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- Election Controls (In Process)
- Sheriff Body and Auto Cameras (In Process)
- **Human Resources Integrated**
- Houselessness (In Process)
- **Road Integrated**
- Courthouse Reconstruction
- **Information Technology Integrated**





# Project areas – FY 27

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- Recruitment and Retention
- **Solid Waste Integrated**
- Natural Resources Wildfire
- **Sheriff's Office Integrated**
- Road Services to Outside Agencies
- **Community Development Integrated**
- Performance Measures (Admin/Countywide)
- Transient Room Tax (Use and/or Collection)



# Other potential topics include:

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- Solid Waste Capital Projects
- Procurement
- Veterans
- Capital equipment reserve methodology
- Transitioning of light fleet to electric
- Management of limited duration staff
- Road asset management
- Stabilization Center
- Ransomware
- 911 Staffing
- Computer Aided Dispatch (CAD) data
- Benefits from indirect cost plan adherence to federal rule
- Certified Community Behavioral Health Clinics



# Development notes

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- Plan may be adjusted should there be a transition of an elected office.
- The scope of audits will be adapted to more closely align with hours anticipated.



# Questions?

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# Thank you





## Office of County Internal Audit

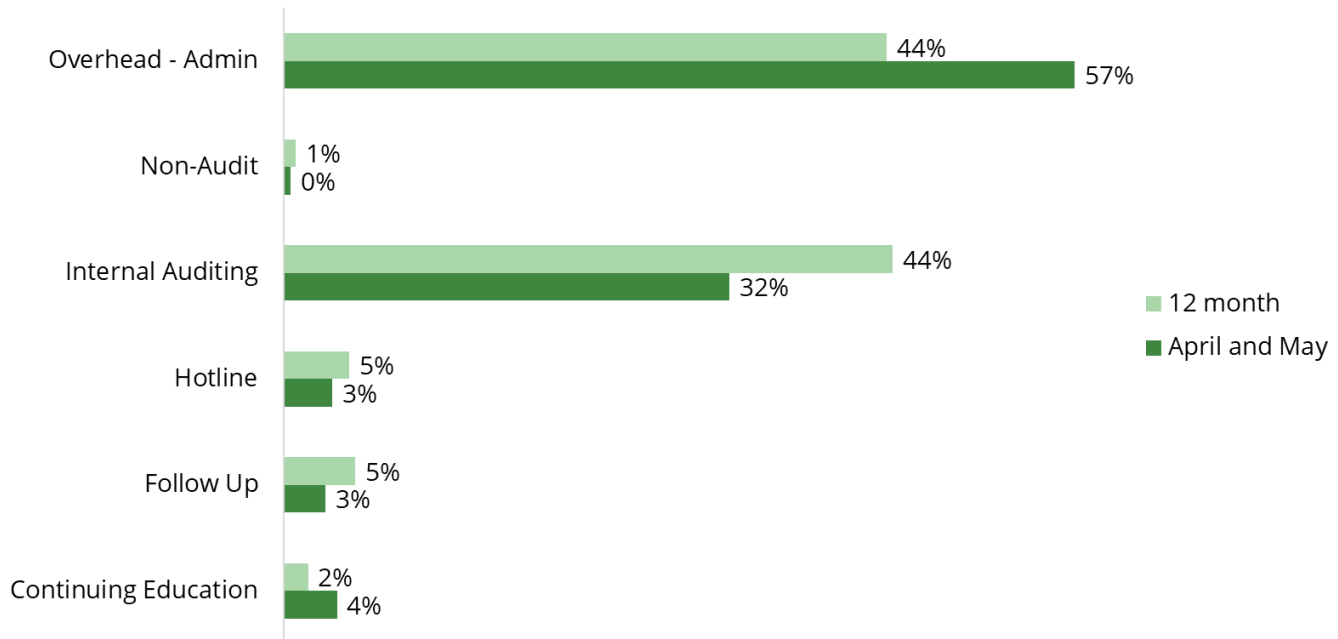
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# INTERNAL AUDIT STATUS REPORT April and May 2025

Highlights for the period include:



Overhead higher due to onboarding and training

Continuing Education higher due to Association of Local Government Auditors Training

Time management leave not included

### Audit work:

- Sheriff's Office Body Cams – Fieldwork phase
- Clerk's Office 2025 Election Controls – Fieldwork phase
- County Approach to Houselessness – Survey phase

### Follow-up work:

- RV Park Integrated

### Administrative:

- County meetings and miscellaneous
- Proposed code changes and 911 decision

### Continuing Professional Education:

- In-Person: Association of Local Government Auditors Annual Conference
- Web-based:
  - Ethics training
  - Interviewing
  - ChatGPT for Excel

**Audit committee:**

- Audit committee meeting and support
- Committee appointments and recruitment

**Hotline:**

- Administration
- Two open tips

**Non-Audit:** Policy Advisory Committee