



Audit Committee

Friday, October 10, 2025

1:00 p.m.

Via Zoom:

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

Meeting ID: 790 436 2359 Passcode: Audit2025

De Armond Room:
Deschutes Services Building
1300 NW Wall St Bend, OR

- I. **Call to Order**
- II. **Introductions/Notices**
- III. **Review/Approve minutes from August 8, 2025, meeting**
- IV. **Internal Audit Reports**
 - a. Election Audit [Report](#) and [Presentation](#)
 - b. Courthouse Reconstruction Follow-Up [Report](#) and [Presentation](#)
 - c. Language Access Follow-up [Report](#) and [Presentation](#)
 - d. In-process and Upcoming
 - Sheriff's Office Body and Auto Cameras
 - Houselessness
 - [Status Report](#)
- V. **Special Topics**
 - a. Preparation for Topics to Be Discussed at December Meeting
 - Annual Report ([2024 annual report](#))
 - Chair and Vice-chair elections
 - b. Proposal to Establish a Subcommittee to Support Ongoing Auditor Performance Review

VI. Other Discussion Items
a. Administrative Update

VII. 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.



OFFICE OF
INTERNAL AUDIT

Audit Report

Election Integrity Maintained, Improved Accessibility and Data Security Transparency Needed



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Highlights:

Why this audit was performed:

The electoral process is increasingly scrutinized and public confidence in elections has lost ground. In Deschutes County, the responsibility to uphold the integrity of elections is more vital than ever.

We recommended that the County Clerk:

Inspect drop boxes on a regular basis using Americans with Disabilities Act standards for accessible design.

Create a plan for improving any boxes that do not meet checklist standards.

Election Integrity Maintained, Improved Accessibility and Transparency Needed

The objective of the audit was to determine whether the County's election system was secure, accessible, and accurate. Auditors focused on information security for the ballot tabulation system, voter roll maintenance, the signature verification process, ballot adjudication, and accessibility for people with physical disabilities or language barriers.

What was found:

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 Clerk refused to provide auditors with information about information security related to ballot counting software. The Auditor cannot draw a conclusion related to information security for ballot counting software, provide assurance that the system is secure, or offer recommendations to support continuous improvement.

1. Introduction

Across the nation, we find ourselves in a moment where the electoral process is increasingly scrutinized and public confidence in elections has lost ground. In Deschutes County, the responsibility to uphold the integrity of elections is more vital than ever. The electoral system is the backbone of democracy and ensures that the voice of every citizen is heard and respected. Trust in elections is cultivated through attention to transparency, security, and inclusivity, reaffirming the value each vote contributes to our community's governance.

The Clerk's Office undertakes significant measures to ensure secure and accurate elections. Throughout the process, from maintaining voter rolls; to designing, printing, and mailing ballots; to verifying voter signatures; to interpreting voter intent; to tabulating and certifying results, staff rely on legal requirements and their own experience and expertise to ensure election integrity.

Though the Office performs well in traditional election administration, increased voter diversity and concerns about data security present additional challenges. Sustaining a culture of continuous improvement will empower the Office to enhance transparency in information technology security and better support voters needing physical or language accommodations.

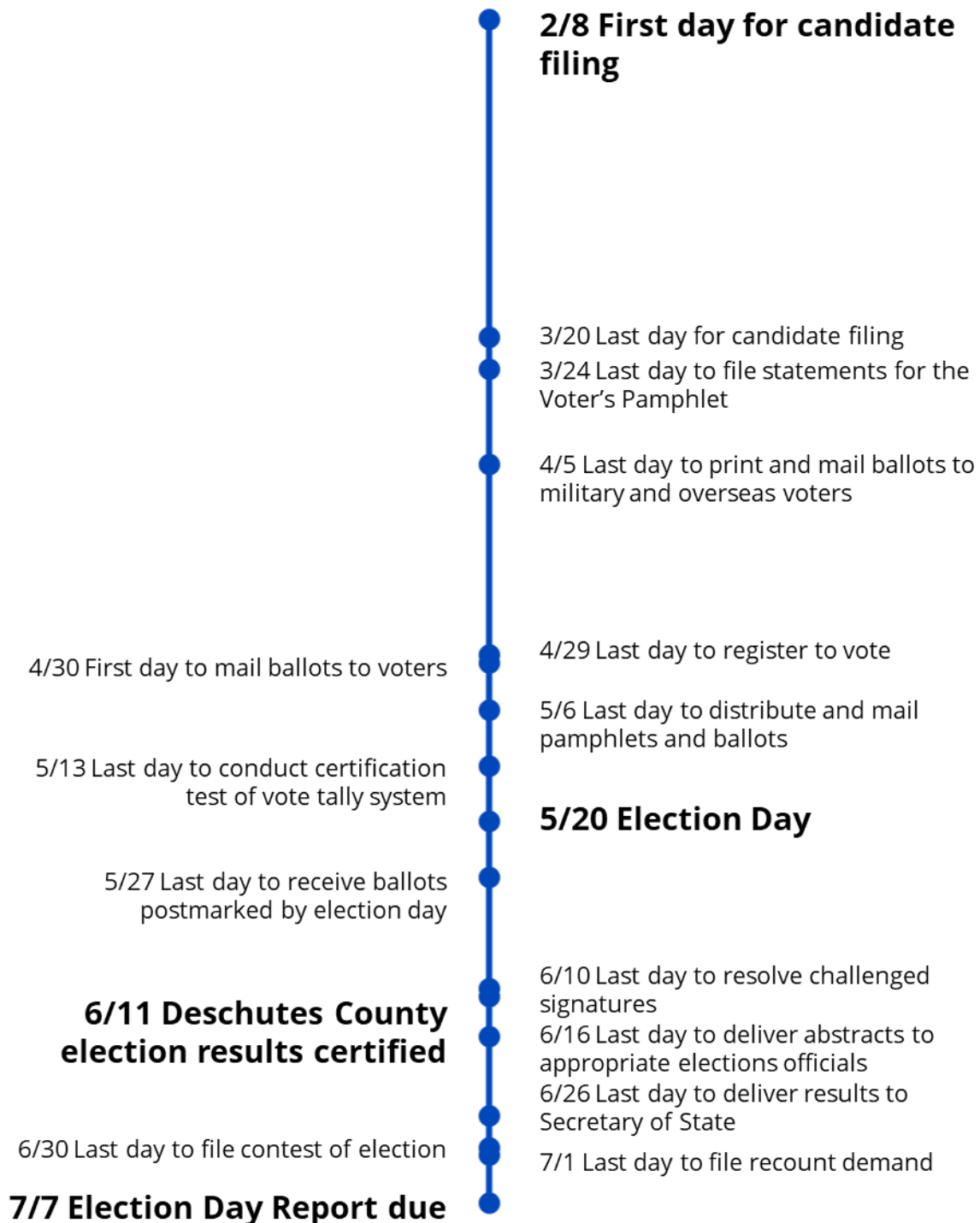
The Deschutes County Audit Committee authorized a review of the election process in the Internal Audit Work Plan for Fiscal Years 2024 and 2025. Audit objectives, scope, and methodology can be found in Appendix A.

Background

The Deschutes County Clerk's Office is responsible for overseeing elections and voter registration. The County Clerk is the chief election official in Deschutes County and is tasked with ensuring that elections are conducted according to Oregon Revised Statutes and other requirements. The Office consisted of 11 employees, but only three were exclusively devoted to elections. Seven staff were dedicated to maintaining public records including recording documents related to real property transactions and other legal documents; accepting passport applications; issuing marriage licenses; and maintaining the County archive. The County Clerk oversaw both functions. During elections, the Office also hired temporary staff and assigned some staff normally devoted to records with election functions.

Election Calendar and Activities

Activities related to the May 2025 election began long before and extended beyond election day. Prior to the election, staff determined which elections should be on the ballot for voters located in different precincts and districts, checked ballot design for accuracy, and oversaw printing and mailing. After the election staff verified and challenged signatures and interpreted voter intent for ballots that could not be read by machine. The deadline for finalizing election results is 27 days after the election.

Figure I: Timeline of May 2025 Election Activities

Source: Clerk's Office 2025 Election Calendar

The Clerk's Office published a document to explain the elections process in Deschutes County.

**Figure II: Clerk's Office description of the elections process
(part 1)**



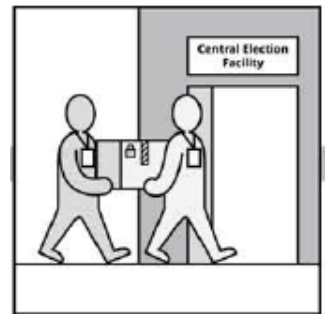
1. Voter Registration:
To register to vote, you are required to provide valid identification proving that you are eligible to vote. After reviewing and verifying your information, we enter it into our voter registration database.



2. Equipment Testing:
We use election equipment that is certified according to State and Federal standards. We test our election equipment before, during, and after each election.

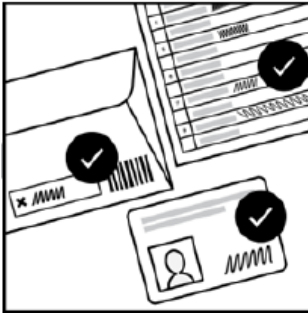


3. Ballots Are Mailed: All registered voters are mailed a ballot packet containing their ballot and a postage-paid return envelope that has a printed security weave on the inside that protects your privacy and the secrecy of your vote.



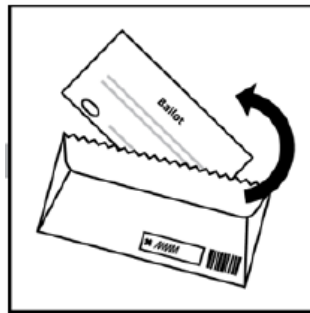
4. Ballot Collection:
Voters can return their voted ballot by mail or at one of our ten Official Ballot Drop Site locations, conveniently located throughout the county. Drop Site ballots are collected, and mailed ballots are received at our Clerk's Office located in the Deschutes Services Building for ballot tabulation.

**Figure III: Clerk's Office description of the elections process
(part 2)**



5. Verify Voter

Eligibility: Upon receipt of your ballot, it is sent through our ballot envelope sorting machine, which scans an image of your signature while sorting your ballot by voting precinct. Trained elections staff verify your envelope signature by comparing it to your signature on file in the voter registration database.

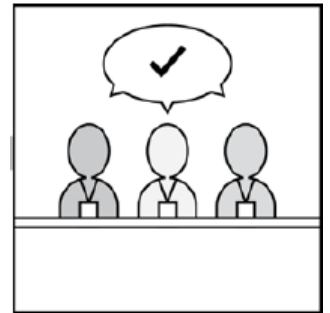


6. Processing Ballots: If your signatures match, your ballot envelope moves on to be opened. If they don't match, we contact you by mail to resolve the issue so we can count your ballot. If a ballot is damaged or contains machine-unreadable marks, we flag it for manual review. Our goal is to count all eligible ballots as voters intend.



7. Ballot Scanning and

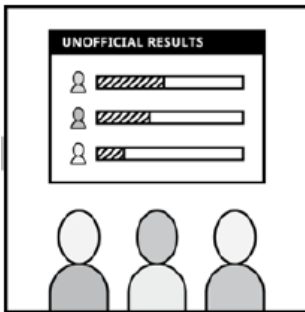
Tabulation: After ballots are removed from their envelopes, we scan the ballots and count all the valid votes to determine the results of each contest in the election. Our federally and state certified voting system is secure and never connected to the internet.



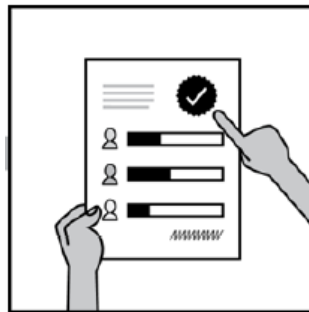
8. Ballot Adjudication:

Teams of two staff, each of different political parties, review if ballots are damaged, have stray marks, or have corrections, undervotes, overvotes, and blank contests to verify voter intent and ensure accurate tabulation. All ballots are stored in a secure location under 24/7 surveillance.

Figure IV: Clerk's Office description of the elections process (part 3)



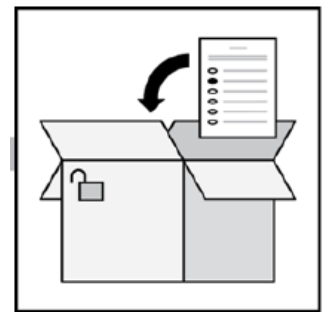
9. Unofficial Results: We begin publishing unofficial results after 8pm on Election Day. Results are unofficial until after all ballot return deadlines have passed and after we have counted every valid ballot we received.



10. Certification of Official Results: After the Board of Canvassers reviews and verifies the outcome of the election, official election results are certified by the county.



11. Audits: Audits are a normal check and balance that are part of every election. We use audits to confirm that election equipment accurately interpreted and tallied voters' ballots, that the outcome of the election reflects how voters voted, and that election workers followed procedures.



12. Ballot Storage: We securely store all paper ballots and other records as part of the official record for two years. After two years, the ballots are destroyed.

Source: Clerk's Office Deschutes County Elections Overview

2. Findings and Observations

The objective of the audit was to determine whether the County's election system was secure, accessible, and accurate. Reviewing the entire election process would have been too large a scope for one audit. Therefore, auditors conducted a risk assessment which resulted in a focus on information security for the ballot tabulation system, voter roll maintenance, the signature verification process, ballot adjudication, and accessibility for people with physical disabilities or language barriers.

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 Clerk refused to provide auditors with information about information security related to ballot counting software. This scope impairment prevented the Auditor from drawing related conclusions.

Scope Impairment

Auditor Cannot Draw Conclusions Related to Information Security

Due to the Clerk's refusal to cooperate with part of the audit process, the Auditor cannot draw a conclusion related to information security for ballot counting software, provide assurance that the system is secure, or offer recommendations to support continuous improvement.

One of the objectives for this audit was to assess information technology security for the ballot counting system using a checklist based on National Institute of Standards and Technology criteria. The Auditor's Office has significant experience reviewing information security at this level based on integrated audit reviews.

Technology is an integral component of modern elections, and its reliability is a major public concern. The Clerk's Office uses software called Clear Ballot to tally ballot votes. The Secretary of State reviews and certifies that the software complies with state rules related to information security and is authorized for use by county elections offices. However, it is up to county elections offices to implement appropriate user controls, such as access control and system updates, to ensure that the software is secure.

The Clerk described the Office's information systems as the "backbone" of elections because of how heavily the Office relies on technology. But the reliance on technology comes with risks and bad actors can try to access information systems to disrupt elections or change outcomes.

During the initial risk assessment phase, community members expressed concerns about information technology risk due to its critical role in election security. Despite differing perspectives, Republicans expressing concerns versus Democrats and the League of Women Voters expressing confidence, the Auditor decided to include a security review to either assure stakeholders or recommend improvements.

Previous findings related to information security also contributed to a heightened sense of risk in this area. During a 2024 integrated audit, auditors found that Clerk's Office recording staff (not elections staff) disabled supervisor review and segregation of duties controls in software to make it easier to void receipts and to circumvent review processes. Staff were also using shared logins due to a perception that logging in and out of shared workstations took too much time. We recommended the Office either resolve these control issues or formally accept the risk of not implementing controls. Staff chose to resolve the controls issues. We also found that software access rights had not been updated during a 2008 cash handling audit.

During the audit, the Clerk refused to discuss or provide any information related to Clear Ballot including

- The elections security plan required by Oregon Revised Statute 254.074
- Any information technology security procedures that considered risk, addressed general and application controls, and ensured that users could be held accountable for their actions
- Documentation of staff review of information technology security procedures
- Information technology training records for staff with access to Clear Ballot system
- A desk review of Clear Ballot components (design, tabulation, etc.) and demonstration of reports available.
- Conducting the Information Security checklist

Deschutes County Code section 2.14.060 states “All officers and employees of Deschutes County shall furnish the Office of County Internal Audit with unrestricted access to employees, information and records.”

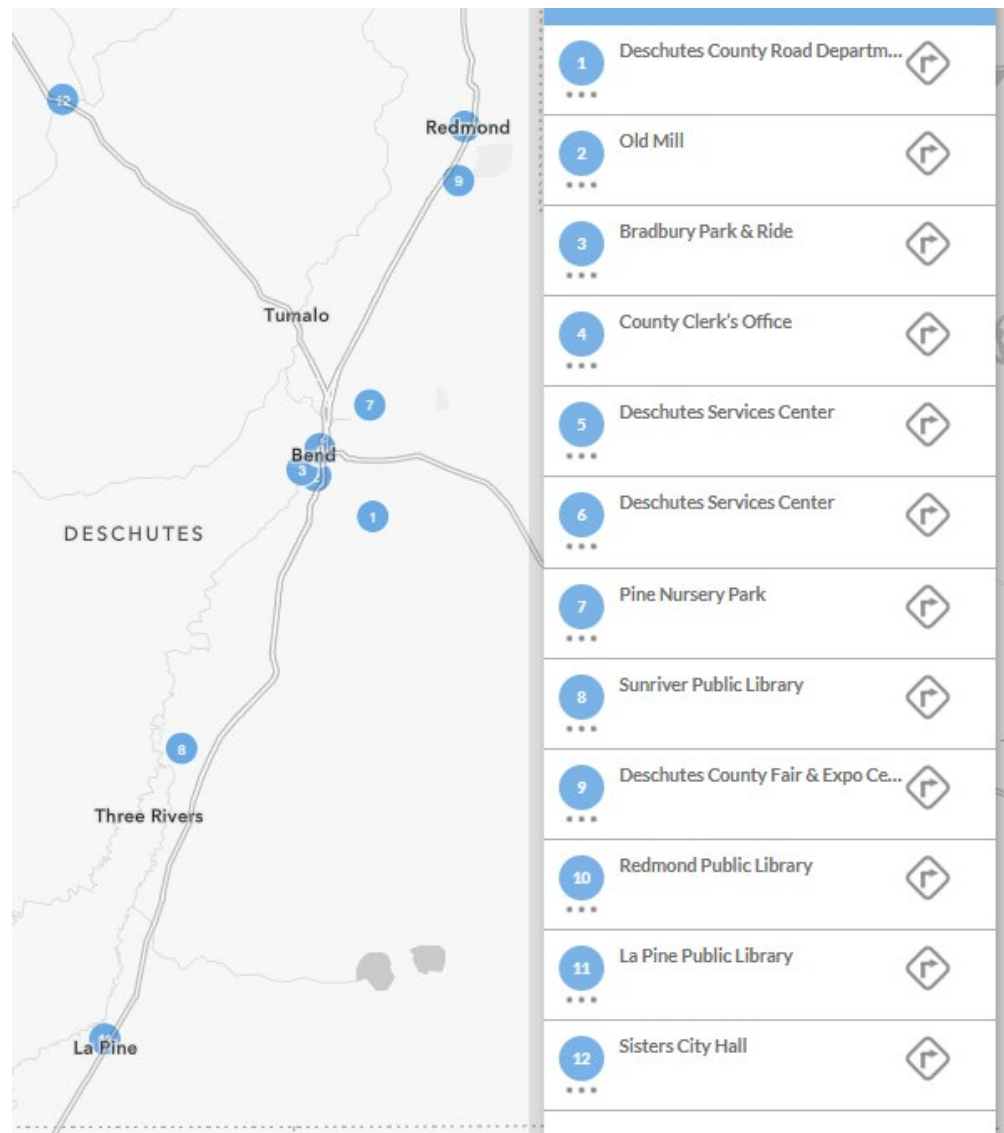
The Clerk cited Oregon Revised Statute 254.074 as a barrier to providing information, however this statute mandates filing security plans with the Secretary of State rather than prohibiting disclosure to auditors. It exempts security plans from disclosure through public records requests, but audit requests are not public records requests, and the Auditor often requires access to confidential information when conducting audits. Absence of additional legal justification from either the Clerk or the Secretary of State's Office suggests a lack of valid grounds for refusal.

As a result, the Auditor cannot draw conclusions, provide assurance, or recommend improvements related to Clerk's Office use of the Clear Ballot system.

Findings**Ballot Drop Boxes Not Fully Accessible**

Inaccessible ballot drop boxes can result in voter exclusion and damage public trust in the electoral system.

Deschutes County had 11 ballot drop-sites located across the County. The Deschutes Services Center in downtown Bend offered outdoor walk-up and drive-through options and another walk-up box inside the Clerk's Office on the second floor. Other locations had only one box without a designation. Though it was not designated as such in the Voter's Pamphlet, the Clerk said that the ballot box located at Sisters City Hall was also a walk-up location.

Figure V: Deschutes County Drop Box Locations

Source: www.deschutes.org/clerk/page/ballot-drop-box-locations

The United States Department of Justice publishes a [checklist](#) to determine whether ballot drop boxes are accessible according to the 2010 Americans with Disabilities Act standards for accessible design. The checklist includes aspects such as:

- Clear ground space in front of the box
- Firm and slip-resistance flooring
- Floor space free from gaps or holes greater than ½ inch
- Level floor space

- Handles and openings between 15 and 48 inches from the ground

Drop boxes met most of the criteria in the checklist, but seven of 11 exceeded the maximum height of 48 inches and four of 11 had access areas with pavement gaps larger than ½ inch.

Figure VI: Some ballot boxes did not meet accessibility standards for pavement gaps and height.

Location	Gaps	Height
Bradbury Park & Ride	Yes	49"
Clerk's Office	No	43"
Deschutes County Fair & Expo Center	Yes	50"
Deschutes County Road Department	No	54"
Deschutes Services Center	No	43"
La Pine Public Library	Yes	49"
Old Mill	No	51"
Pine Nursery Park	Yes	43"
Sisters City Hall	No	43"
Sunriver Public Library	No	49"
Redmond Public Library	No	49"

Source: Auditor Observation

Figure VII: Photos of drop boxes with openings above 48" and gaps wider than ½"



Ballot box height exceeded 48 inches at the Old Mill.



Gaps in pavement at the Fair and Expo Center.



A gate at the Bradbury Park and Ride site prevented use as a drive-up location.

Source: Auditor Observation

The Clerk contended that Americans with Disabilities Act standards did not apply because some boxes are exempt as drive-up structures. However, this interpretation raises questions about how drive-up locations were identified and how drive-up location designations affected the compliance of the overall system.

Regardless of whether exemptions applied to drive-up locations, the physical specifications of many drop boxes, specifically, the height of openings exceeding the 48-inch limit and pavement gaps, fell short of design standards intended to ensure access for people with disabilities. The existing state of many drop boxes created a tangible barrier to accessibility.

Clerk's Office staff inspected drop boxes before and during elections but did not check them for criteria contained in the Americans with Disabilities Act checklist. The Office also did not have a plan for addressing height and pavement issues at drop box locations.

Clerk's Office staff should inspect drop boxes on a regular basis using Americans with Disabilities Act standards for accessible design.

Clerk's Office staff should create a plan for improving any boxes that do not meet standards.

Observations

Voter Rolls Checked and Confirmed

During the audit risk assessment, we heard concerns from community members about ineligible people voting including unreasonable numbers of people registered at single family households (some of whom may no longer live in Deschutes County) and deceased people registered to vote.

To register to vote in Oregon, a person must be:

- A United States citizen
- A resident of Oregon
- At least 16 years old (Those who are under 18 years old do not receive a ballot until an election occurs on or after their 18th birthday.)

Counties are required to perform routine voter file maintenance throughout the year. Clerk's Office staff described many of the tasks they perform to maintain voter records including review of:

- Information submitted by voters through paper forms, online registrations via OregonVotes.gov, and qualifying Department of Motor Vehicle transactions
- Post Office records including the National Change of Address database and returned mail
- The national voter Electronic Registration Information Center (ERIC) database

- Deceased records including State and County Health Departments, Social Security Administration, and online/print newspaper obituaries

Residents can also play a role in helping to maintain voter rolls:

- In some cases, a ballot may be mailed to a voter who has changed residence before the Clerk's Office is aware that the person has moved. The new resident can write "Return to Sender" on the envelope and put it back in the mail. The ballot will be returned to the Clerk's Office where staff can inactivate the voter.
- In some cases, Clerk's Office staff may not see documentation when a voter dies, especially if it happens outside of Deschutes County. A next of kin for a recently deceased voter may call the Clerk's Office to provide the last 4 numbers of the deceased voter's social security number. Staff can then query the Social Security Administration database to confirm the voter's vital status and cancel the voter's registration.

Even if Clerk's Office staff do not take an ineligible voter off the roles, the signature verification process described in the next section should be able to identify any ballots that were not submitted by the assigned voter.

Auditor reviews of household occupants and reports of death in Deschutes County indicated that rolls only contained eligible voters.

Records did not indicate a high level of risk that nonresidents were registered to vote. There were only 26 households in Deschutes County with more than four people registered to vote and only six where more than four people voted. Based on frequency and the likelihood of there being some large families living together in the County this appears to be reasonable.

No deceased people were registered to vote in Deschutes County based on a comparison of voter rolls to Oregon Health Authority

death records. However, there were some limits to the analysis:

- The only data available to the Auditor was the first name, last name, and year of birth. In some cases, there were multiple people legitimately registered to vote with those characteristics.
- Vital record data only included deaths that took place in Deschutes County from January 1, 2020, to the date the report was run. If a person was still on the voter rolls and died before that date, they would not be identified. It can also take a few months for death records to be updated, so people who died recently might also not appear in the records.

Signature Verification Worked

Signatures play a key role as a control in Oregon's vote by mail system. If the signature verification process were not working, it could reduce confidence in the voting system or increase the likelihood of fraud.

Oregon's Vote by Mail Manual and Oregon Revised Statutes require county election officials to check for and evaluate ballot envelope signatures.

Clerk's Office staff check the signature on every ballot envelope against voter registration records before forwarding the ballot for counting. The state provides training from handwriting experts to all staff involved in signature review. If staff determine that signatures don't match, the signatures get a second level of review by a different staff person. Only ballots with signature matches are opened and counted. The Office sends a letter to all voters who submitted a ballot with an unmatched signature. Voters have 21 days after the election to update a signature and have their ballot counted.

Signature mismatches can result from changes in a signature over time. The Vote by Mail Manual includes guidelines for signatures that should be challenged even though they may be valid.

Reasons for different signatures might include a natural evolution over time, differences in style choice, using a nickname or initial, or a change in fine motor skills due to illness or injury.

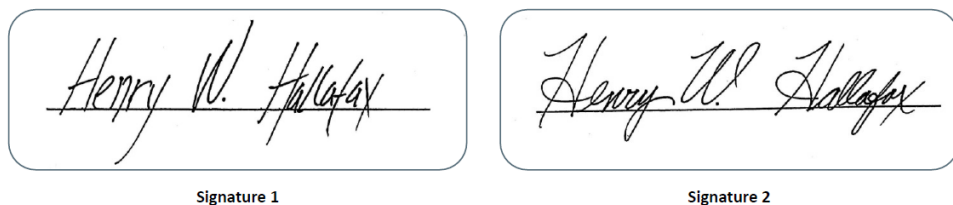
Figure VIII: Example signatures that may have changed over time or due to style differences



Source: Oregon Vote By Mail Manual

When differences in a signature do not appear to be due to a change over time or a style difference, the Manual recommends determining if someone else in the household signed the form.

Figure IX: Example of unexplained mismatched signatures



Source: Oregon Vote By Mail Manual

When signatures match another person in the household staff forward the signatures to the Secretary of State for further investigation. But if signatures do not match another person in

the household, there is no way to research potential fraud.

The signature verification process was working based on a review of a random sample of matched and unmatched signatures.

Votes Cast Reflected Intent








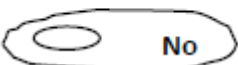



Election staff have the authority to interpret voter intent. If staff abuse this authority it could result in reduced confidence in elections.

The vote counting information system counts the number of ovals voters fill in on a ballot for each voting option. If a voter selects two options, the system will count an overvote. If no ovals are selected, the system will count an undervote. The system creates an alert for staff to review all over and undervotes to manually determine voter intent.

Voting instructions call on voters to completely fill in ovals so that the counting system can read votes automatically. However, in some cases, voters do not follow instructions, and staff interpretation becomes necessary. Voting instructions also call on voters to cross out mistakes when they happen. These mistakes can also initially cause overvotes which staff must attend to manually. Staff work in pairs to determine voter intent. No two people registered from the same political party are allowed to work together to determine intent.

The Oregon Vote by Mail manual provides staff with directions for interpreting voter intent.

Figure X: Vote by Mail Manual guidelines for determining voter intent

	Yes	The voter has attempted to erase the No vote. Select only the Yes vote. Eliminate the overvote.
	No (erasure has been done)	
	Yes	The voter has selected two choices but there is no indication of erasure. Allow tally as an overvote (neither counts)
	No (erasure has not been done)	
	Yes	Voter has included a stray mark. Select only the Yes vote. Eliminate the overvote.
	No	
	Yes	Voter selected choice but scanner will not read it because it is outside the marking zone. Select the No vote. Eliminate the undervote.
	No	
	Yes	Voter accidentally selected a choice and then indicated a correction. Select only the Yes vote. Eliminate the overvote.
	No	
	Yes	Voter crossed out an entire contest. Neither is selected. Tally as an undervote.
	No	

Source: Oregon Vote by Mail Manual

The process for determining voter intent was working based on a random sample of interpreted ballots. Voter intent was either clear and recorded appropriately or unclear with no vote cast.

Accommodations Offered, but Outreach Could Be Improved

Some voters require accommodations such as electronic ballot completion for those with visual impairments or translation for those needing language assistance. If voters are unaware that such accommodations are available there is a risk they will not know to request them, thereby creating barriers in the voting process.

The Americans with Disabilities Act, National Voters Registration Act, and Voting Rights Act require assistance and translation for registering and voting.

Clerk's Office accommodations provided to people with disabilities included:

- Access to the Secretary of State's online ballot marking device which allows completing ballots on personal computers
- In-person assistance
- An accessible ballot marking device. The device allows voters to mark ballots privately and independently at the Clerk's Office. Voters use headphones and a keypad/toggle system to select voting options. Once voting is complete, the voter prints the ballot, places it in the original envelope and puts it in the ballot drop box just like any other ballot. The Office has the device available, but to date, no one has requested to use it. [This link provides more information on the accessible ballot marking device.](#)

Translation and interpretation services included:

- A translated Deschutes County Voter's Pamphlet on the Secretary of State's webpage
- On-demand interpretation services

Accommodations and translated materials were available on request but not widely publicized other than in the Voter's Pamphlet. Representatives from the disability community said that there was not enough awareness about available

accommodations. They noted that the problem was not specific to Deschutes County, but that Multnomah County did a better job of promoting accommodations. Representatives from the Latino community had a slightly different perspective. Many were aware of translation options, possibly because they had been involved with translations and voter registration at the State level. However, they desired more community engagement including outreach through culturally specific events and Spanish-language media, and ballot translation.

The Clerk's Office website did not include information about accommodations or translation/interpretation.

If it wanted to increase awareness of available accommodations, the Clerk's Office could update the website to include information about accommodations or links to Secretary of State website resources.

3. Conclusion

Deschutes County residents place immense trust in the reliability and accessibility of the election processes to ensure that the government accurately reflects the democratic choices of its citizens. Overall, we found the election process to be secure, accessible, and accurate. Core election practices such as voter roll verification, signature matching, and interpreting voter intent upheld the integrity of votes cast.

However, there were opportunities for improvement. Some ballot drop boxes were not accessible, which impacts the ability of all voters to participate equally in the electoral process. A scope impairment prevented us from assessing the information security of the ballot counting system, which poses an open area for evaluation to ensure dependable election operations.

To support improvements and maintain community trust, we recommend that the Clerk's Office develop a strategy to ensure

transparency and confidence in the security of information systems, enhance voter access to drop boxes, and increase awareness of voting aids and services for all eligible voters, including those with disabilities and who need language assistance.

4. Management Response

Sent by email as a place-holder response:

Elizabeth,

We acknowledge receipt of the preliminary audit findings regarding the election process currently under review. We appreciate the detailed analysis provided by you and Susan for the portion she contributed to.

Some of these findings require further clarification and discussion. Specifically, our drive-through drop boxes are designed with careful consideration of accessibility standards. The exception defined in ADA Section 228.1 states that drive-up depositories like our ballot drop boxes are designed specifically for vehicle use and thus are not required to conform to the traditional reach ranges specified for pedestrian applications specified in ADA Section 309.

I'd like to request a meeting with the Audit Committee to discuss these aspects further. Pending this meeting, I will withhold a formal response, as I believe it is crucial to have this conversation with the committee in hopes of preventing any misinterpretation of our practices.

Steve



Steve Dennison | County Clerk

DESCHUTES COUNTY CLERK'S OFFICE

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Enhancing the lives of citizens by delivering quality services in a cost-effective manner.

5. Appendix A: Objective, Scope, and Methodology

The County Office of the Internal Auditor was created by the Deschutes County Code as an independent office conducting performance audits to provide information and recommendations for improvement.

The audit included limited procedures to understand the systems of internal control. No significant deficiencies were found in this audit. 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 that 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 overall objective of the audit was to determine whether the County's election system is secure, accessible, and accurate.

Subobjectives included determining whether:

- Information security controls on the Clear Ballot system were adequate to prevent tampering with the system
- Voting was accessible to people with physical disabilities or language barriers
- Control processes to identify ineligible registered voters were effective
- The signature verification process correctly identified invalid signatures
- The ballot inspection process correctly identified which ballots should be counted, enhanced/reproduced, or rejected

The scope included preparing for and conducting the May 2025 election.

Methodology

Audit procedures included:

- Interviewing staff about policies and procedures for conducting elections
- Interviewing community members about the elections process including the major political parties, experts in the field of elections, representatives of the disability community, and representatives of the Latino community
- Conducting site reviews of ballot drop box locations
- Reviewing outreach materials including the Voter's Pamphlet and website
- Reviewing the list of registered voters to look for reasonableness of the number voters registered at single household residents and cross referencing the list to records of deceased individuals from the Oregon Health Authority

- Reviewing a sample of challenged and not challenged signatures. The sample included 30 unmatched signatures from a population of 294 and 30 matched signatures from a population of 36,715. Because the sample was randomly selected, results can be extrapolated to the population.
- Reviewing a sample of adjudicated ballots for voter intent. The sample included 33 ballots from a population of 941. Because the sample was randomly selected, results can be extrapolated to the population.

Planned methods included a review of information security for the Clear Ballot system, but the Clerk refused to cooperate with this portion of the audit.

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 due to the Clerk's refusal to cooperate with requests related to information security for the ballot counting software. As a result, the audit does not include a conclusion related to information security for ballot counting software, provide assurance that the system is secure, 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.

(2018 Revision of Government Auditing Standards, issued by the Comptroller General of the United States.)

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Patti Adair, County Commissioner
Steve Dennison, 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:



If you would like to receive future reports and information from Internal Audit or know someone else who might like to receive our updates, sign up at

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

May 2025 Election

Integrity Maintained,
Improved Accessibility and
Data Security
Transparency Needed



October 10, 2025

Background

May 2024 Election Calendar

	2/8 First day for candidate filing
	3/20 Last day for candidate filing
	3/24 Last day to file statements for the Voter's Pamphlet
	4/5 Last day to print and mail ballots to military and overseas voters
4/30 First day to mail ballots to voters	4/29 Last day to register to vote
	5/6 Last day to distribute and mail pamphlets and ballots
5/13 Last day to conduct certification test of vote tally system	
	5/20 Election Day
5/27 Last day to receive ballots postmarked by election day	
6/11 Deschutes County election results certified	6/10 Last day to resolve challenged signatures
	6/16 Last day to deliver abstracts to appropriate elections officials
	6/26 Last day to deliver results to Secretary of State
6/30 Last day to file contest of election	7/1 Last day to file recount demand
7/7 Election Day Report due	



Clerk's Office Description of Process



1. Voter Registration:

To register to vote, you are required to provide valid identification proving that you are eligible to vote. After reviewing and verifying your information, we enter it into our voter registration database.



2. Equipment Testing:

We use election equipment that is certified according to State and Federal standards. We test our election equipment before, during, and after each election.



3. **Ballots Are Mailed:** All registered voters are mailed a ballot packet containing their ballot and a postage-paid return envelope that has a printed security weave on the inside that protects your privacy and the secrecy of your vote.

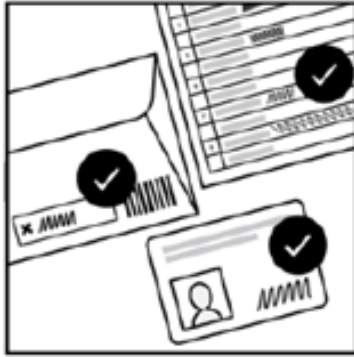


4. Ballot Collection:

Voters can return their voted ballot by mail or at one of our ten Official Ballot Drop Site locations, conveniently located throughout the county. Drop Site ballots are collected, and mailed ballots are received at our Clerk's Office located in the Deschutes Services Building for ballot tabulation.



Clerk's Office Description of Process

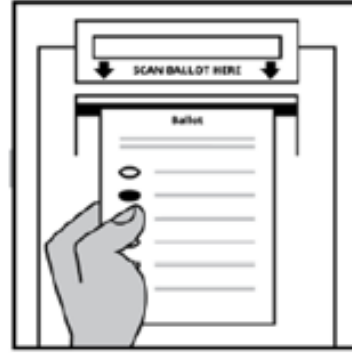


5. Verify Voter

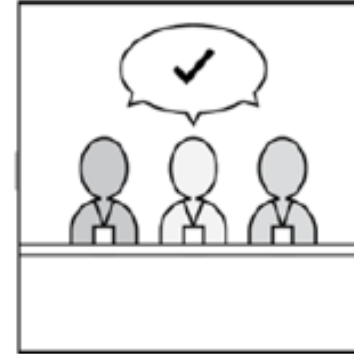
Eligibility: Upon receipt of your ballot, it is sent through our ballot envelope sorting machine, which scans an image of your signature while sorting your ballot by voting precinct. Trained elections staff verify your envelope signature by comparing it to your signature on file in the voter registration database.



6. Processing Ballots: If your signatures match, your ballot envelope moves on to be opened. If they don't match, we contact you by mail to resolve the issue so we can count your ballot. If a ballot is damaged or contains machine-unreadable marks, we flag it for manual review. Our goal is to count all eligible ballots as voters intend.



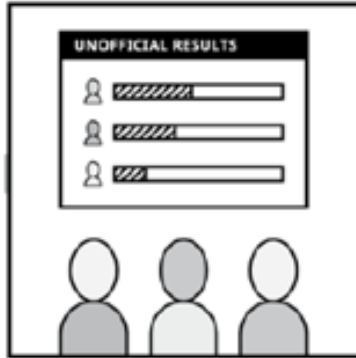
7. Ballot Scanning and Tabulation: After ballots are removed from their envelopes, we scan the ballots and count all the valid votes to determine the results of each contest in the election. Our federally and state certified voting system is secure and never connected to the internet.



8. Ballot Adjudication: Teams of two staff, each of different political parties, review if ballots are damaged, have stray marks, or have corrections, undervotes, overvotes, and blank contests to verify voter intent and ensure accurate tabulation. All ballots are stored in a secure location under 24/7 surveillance.



Clerk's Office Description of Process



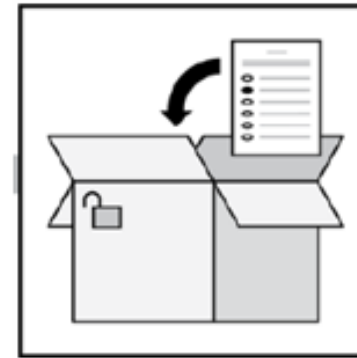
9. Unofficial Results: We begin publishing unofficial results after 8pm on Election Day. Results are unofficial until after all [ballot](#) return deadlines have passed and after we have counted every valid ballot we received.



10. Certification of Official Results: After the Board of Canvassers reviews and verifies the outcome of the election, official election results are certified by the county.



11. Audits: Audits are a normal check and balance that are part of every election. We use audits to confirm that election equipment accurately interpreted and tallied voters' ballots, that the outcome of the election reflects how voters voted, and that election workers followed procedures.



12. Ballot Storage: We securely store all paper ballots and other records as part of the official record for two years. After two years, the ballots are destroyed.

Source: Clerk's Office Deschutes County Elections Overview



Audit Objective

Determine whether the County's election system is secure, accessible, and accurate.



Sub Objectives: Determine whether

1. Information security controls on the Clear Ballot system are adequate to prevent tampering with the system.
2. Voting is accessible to people with physical disabilities or language barriers.
3. Control processes to identify ineligible registered voters are effective.
4. The signature verification process correctly identifies invalid signatures.
5. The ballot inspection process correctly identifies which ballots should be counted, enhanced/reproduced, or rejected.



Fieldwork

Cyber
Security
Checklist



Election
Observation



Document
and Data
Analysis



Scope Impairment

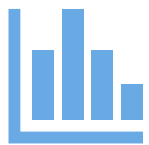
Can't Draw Conclusions Related to Information Security



Technology is an integral component of modern elections, and its reliability is a major concern



National Institute of Standards and Technology (NIST)



The Clerk denied access to procedures related to the Clear Ballot system and refused to discuss information security



Could not assess cause



Findings and Recommendations

Ballot Drop Boxes Not Fully Accessible



Ballot box height exceeded 48 inches at the Old Mill.



Gaps in pavement at the Fair and Expo Center.



A gate at the Bradbury Park and Ride site prevented use as a drive-up location.



Recommendations

Inspect drop boxes on a regular basis using Americans with Disabilities Act standards for accessible design.

Create plan for improving any boxes that do not meet standards.



Observations

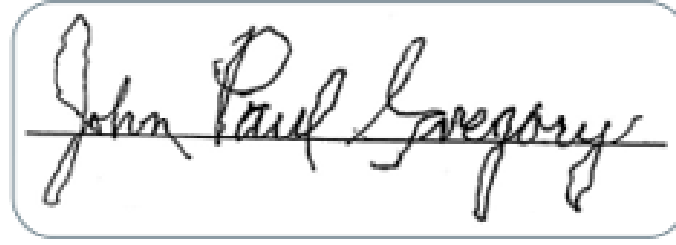
Voter Rolls Checked and Confirmed



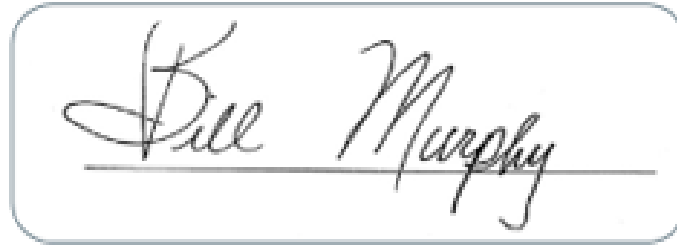
Signature Verification Process Worked

A handwritten signature of John Paul Gregory in cursive script, written on a horizontal line. The signature is contained within a rounded rectangular box.

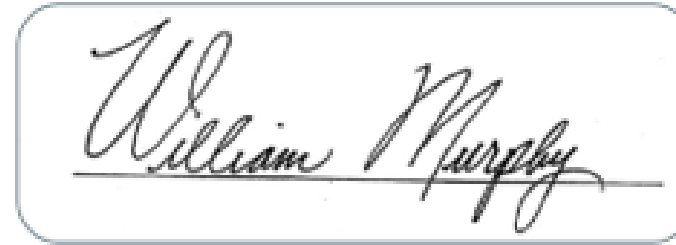
Signature 1

A handwritten signature of John Paul Gregory in cursive script, written on a horizontal line. The signature is contained within a rounded rectangular box.

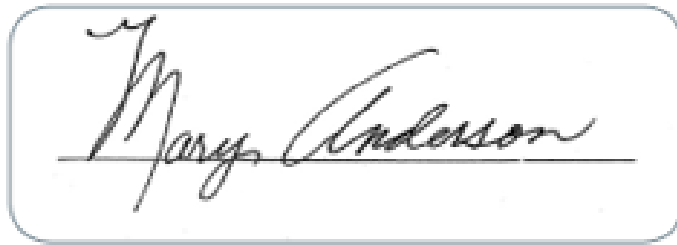
Signature 2

A handwritten signature of Bill Murphy in cursive script, written on a horizontal line. The signature is contained within a rounded rectangular box.

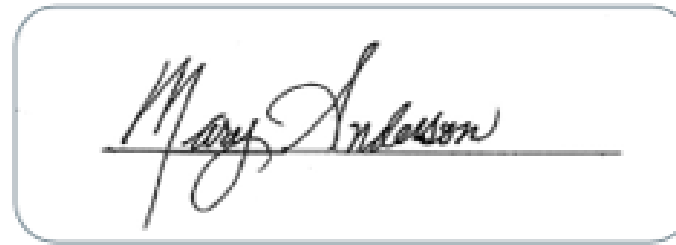
Signature 1

A handwritten signature of William Murphy in cursive script, written on a horizontal line. The signature is contained within a rounded rectangular box.

Signature 2

A handwritten signature of Mary Anderson in cursive script, written on a horizontal line. The signature is contained within a rounded rectangular box.

Signature 1

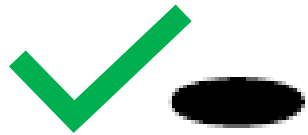
A handwritten signature of Mary Anderson in cursive script, written on a horizontal line. The signature is contained within a rounded rectangular box.

Signature 2

Source: Oregon Vote By Mail Manual



Votes Cast Reflected Intent



Yes



No (erasure has been done)



Yes

not this



No



Yes



No (erasure has not been done)



Yes



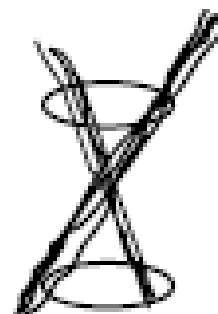
No



Yes



No



Yes

No



Accommodations Offered, but Outreach Could Be Improved



**Elecciones especiales de
mayo de 2025**

**Folleto en español para los
votantes del condado de
Deschutes**



Questions and Comments?

Complete the Survey!





OFFICE OF
INTERNAL AUDIT






Follow-up on Courthouse Pre-Construction Audit: Improved procedures for risk assessment and oversight will increase the likelihood of projects delivered on budget and on time.

June 2025 Our 2024 [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 is 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 the contractor accountable and control costs.



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

Recommendation Status Key:

 3 Resolved <i>Management addressed risk. Auditors will no longer monitor.</i>	 0 In Process <i>Recommendations are in progress. Auditors will continue to monitor.</i>	 0 Accept Risk <i>Management accepted the risk of not implementing the recommendation.</i>
---	---	---

Risk management framework adopted.

Resolved 

- Initial finding:** The courthouse project experienced delays in all preconstruction phases; none were completed according to the original duration. Initial timelines did not incorporate the complexity of managing multiple stakeholders and the regulatory risks and challenges associated with permitting. Risks arising from the complexity of the courthouse project could have been more effectively identified, assessed, and mitigated using a risk register.
- Recommendation:** The Facilities Department should implement a comprehensive pre-construction planning and risk management framework.
- Update:** The Facilities Department developed a Construction Management Manual based on the Project Management Body of Knowledge. The approach to risk defined in the Manual includes assessing risk, creating a risk register, and addressing risks.

Clearer roles will improve oversight.

Resolved



Initial finding: Several inconsistencies in adhering to contract language were noted during the audit: detailed receipts and documentation were not consistently provided for reimbursement; a clerical error in the contract indicated that the contractor was underinsured; and the life-size courtroom mockup project was performed without being in the scope of work. Facilities did not formally assign roles and responsibilities allowing for overlaps, conflicts, and potential miscommunication within the project team.

Recommendation: The Facilities Department should develop and implement comprehensive policies and procedures to strengthen guidelines and oversight for capital projects.

Update: The Facilities Department developed a Construction Management Manual based on the Project Management Body of Knowledge. The Manual directs staff to assemble a construction team with assigned roles and clear expectations.

Staff research will result in improved contract language.

Resolved



Initial finding: Without clear and definitive contract language the County exposed itself to significant risks, including potential overpricing and reduced value. The contract did not include defined allowable costs, requirements for crediting rebates or savings to the County, or obligations to notify the County about using contingency funds. Additionally, contract language did not reflect the department's efforts to support under-represented business owners.

Recommendation: The Facilities Department should coordinate with County Legal to create a construction manager/general contractor contract and general conditions template with enhanced cost controls and consistent equity support.

Update: At the time of the follow-up, the Facilities Department was not planning a similar contract model for any near-term projects. Instead of investing resources in developing a template, staff researched other contracts from several Oregon public entities and planned to use them as a starting point for a new template to be developed when the next construction manager/general contractor project is under consideration.

Next Steps: With all recommendations resolved, we will not report on the status of audit recommendations in our Global Follow-up Report. However, we are planning to conduct a post-construction audit of the courthouse project after its anticipated completion in the Summer of 2026.

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Patti Adair, County Commissioner
Charles Fadeley, Justice of the Peace
Lee Randall, Facilities Director

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Office of the County Internal Auditor

Facilities Department Courthouse Audit

Original audit published
9/18/24



October 10, 2025

Background

County Courthouse



1940



1977



Conceptual Drawing

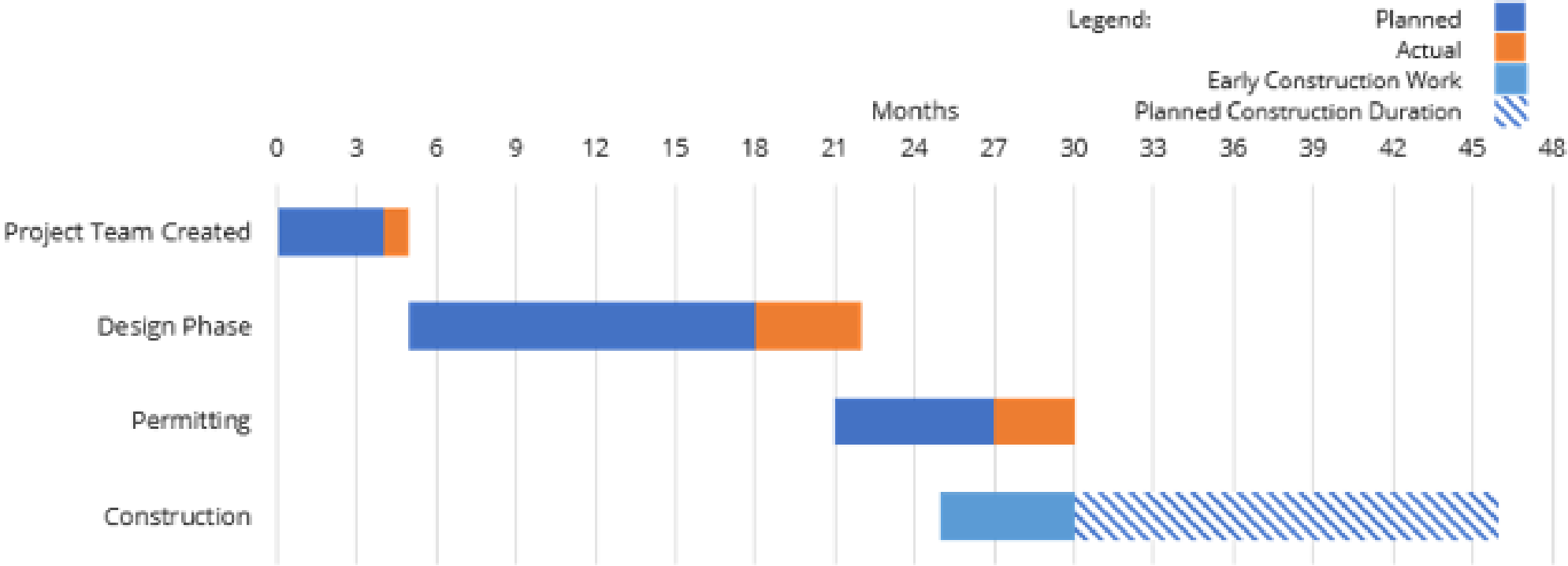


Timing, Initial Cost, and Project Teams

Project Team	Contract Effective Date	Initial Contract Amount
Owner's Representative: Cumming Management Group	December 27, 2021	\$401,220
Architect/Engineer: LRS Architects	June 30, 2022	\$2,500,397
Construction Manager/General Contractor: Pence Contractors LLC	July 25, 2022	\$62,040



Construction Schedule (as of summer 2024)



Initial schedule had construction completed in 37 months.

Source: County Financial Information



Funding Sources

State Commitment	
2022 Oregon Judicial Department Allocation	\$2,000,000
2023 State Legislative Allocation	\$15,000,000
County Commitment	
2023 American Rescue Plan Act Allocation	\$5,000,000
2023 Bond Issuance	\$20,500,000
Interest income	TBD
Campus Improvement Fund Reserves	Est. \$1,500,000
Total	\$44,000,000



Recommendation Updates

Improved Procedures for Risk Assessment and Oversight



3

Resolved

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



0

In Process

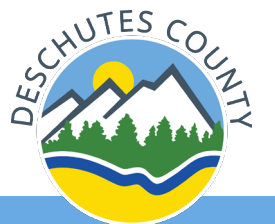
*Recommendations are in
progress. Auditors will continue
to monitor.*



0

Accept Risk

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



Risk management framework adopted.

Resolved



We Found

Delays due to project complexity. Risks could have been identified, assessed, and mitigated using a risk register.

We Recommended

A comprehensive pre-construction planning and risk management framework.

Update

Developed a Construction Management Manual. Includes assessing risk, creating a risk register, and addressing risks.



Clearer roles will improve oversight.

Resolved



We Found

No formally assigned roles and responsibilities allowing for overlaps, conflicts, and potential miscommunication within the project team.

We Recommended

Comprehensive policies and procedures to strengthen guidelines and oversight for capital projects.

Update

Construction Management Manual directs staff to assemble a construction team with assigned roles and clear expectations.



Staff research will result in improved contract language.

Resolved



We Found

Unclear contract language exposed the County to significant risks, including potential overpricing and reduced value.

We Recommended

A construction manager/general contractor contract and general conditions template with enhanced cost controls and consistent equity support.

Update

Staff researched other contracts from several Oregon public entities and planned to use them as a starting point for a new template.



Next Steps

With all recommendations implemented we will no longer follow-up on this audit.

We are planning to conduct a post-construction audit of the courthouse project after its anticipated completion in the Summer of 2026.



Questions and Comments?





OFFICE OF
INTERNAL AUDIT



FIRE RESTRICTIONS UNTIL OCTOBER 2024



NOTICE: Deschutes County has enacted public use fire restrictions on all County-owned land and all unprotected land in the unincorporated areas of the county until October 15, 2024.



RESTRICCIONES DE FUEGO HASTA EL OCTUBRE DE 2024



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




Language Access Audit Follow-up: Responsibilities Clarified; Efforts Underway to Update Policies

September 2025 Our [2025 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.



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

Recommendation Status Key:

 1 Resolved <i>Management addressed risk. Auditors will no longer monitor.</i>	 4 In Process <i>Recommendations are in progress. Auditors will continue to monitor.</i>	 0 Accept Risk <i>Management accepted the risk of not implementing the recommendation.</i>
---	---	---

Responsibility for language access assigned to Administrator overseeing Risk Management.

Resolved 

Initial finding: There was some risk of noncompliance with federal language access rules. Two-thirds of departments/offices did not proactively identify documents for translation and notices about the availability of interpretation were not easy to find. No specific person was assigned responsibility for language access.

Recommendation: The County Administrator should assign responsibility for the language access program to a specific person.

Update: The County Administrator assigned the language access program to the Deputy County Administrator who oversees Risk Management.

Risk Management tasked with updating Civil Rights Act policy.

In Process 

Initial finding: Language access portions of the Civil Rights Act policy did not provide clear guidance to staff.

Recommendation: Administration should update the Civil Rights Act policy to provide clearer guidance and include best practices.

Update: Administration planned to implement this recommendation by July 1, 2025. Implementation was delayed because a Deputy County Administrator was temporarily performing the Human

Resources Director duties during a position vacancy. The County Administrator has now tasked Risk Management with updating the Civil Rights Act policy.

Administration and Human Resources working to create a language access plan.

In Process



- Initial finding: The County didn't know what language access services were needed and provided across the organization. The County's language access plan did not address timeframe, objectives, or funding needs. Perhaps most importantly, elements that would have identified need and how many resources the County should provide were either problematic or missing.
- Recommendation: Administration should create a language access plan based on the Language Access Assessment and Planning tool.
- Update: Administration planned to implement this recommendation by December 1, 2025. Implementation will be delayed because a Deputy County Administrator was temporarily performing the Human Resources Director duties during a position vacancy. Administration staff will work with Human Resources staff to create a plan.

Administration planning to assist with developing tailored language access procedures.

In Process



- Initial finding: Without procedures, translated documents were not readily available and contracted vendors were underused and uncoordinated. Some staff were reluctant to use interpreters because there was not a budget for it and relied on phone app interpretation programs or friends and family of people seeking service instead. A countywide contract signed in April 2024 was not used at all when auditors checked invoices in November 2024.

Recommendation: Administration should add mandatory countywide procedures to the language access policy.

Update: Rather than implementing a single mandatory countywide procedure, Administration planned to coordinate with each department/office to develop tailored procedures. As of September 2025, no procedures were yet implemented.

Policy for bilingual employees in the works.

In Process



Initial finding: Bilingual employees bore the burden of unclear policies and procedures. Some bilingual employees were overstretched or provided services without receiving a bilingual stipend. One employee got so many requests to interpret for coworkers that they were considering giving up the pay differential because it took up so much time.

Recommendation: Administration should create a policy for the bilingual program that clarifies selection/hiring, testing, expectations, and compensation.

Update: Administration planned to implement this recommendation by December 1, 2025. Implementation will be delayed due to a vacancy in the Human Resources Director position.

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.

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Lee Randall, Facilities Director

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Language Access Program

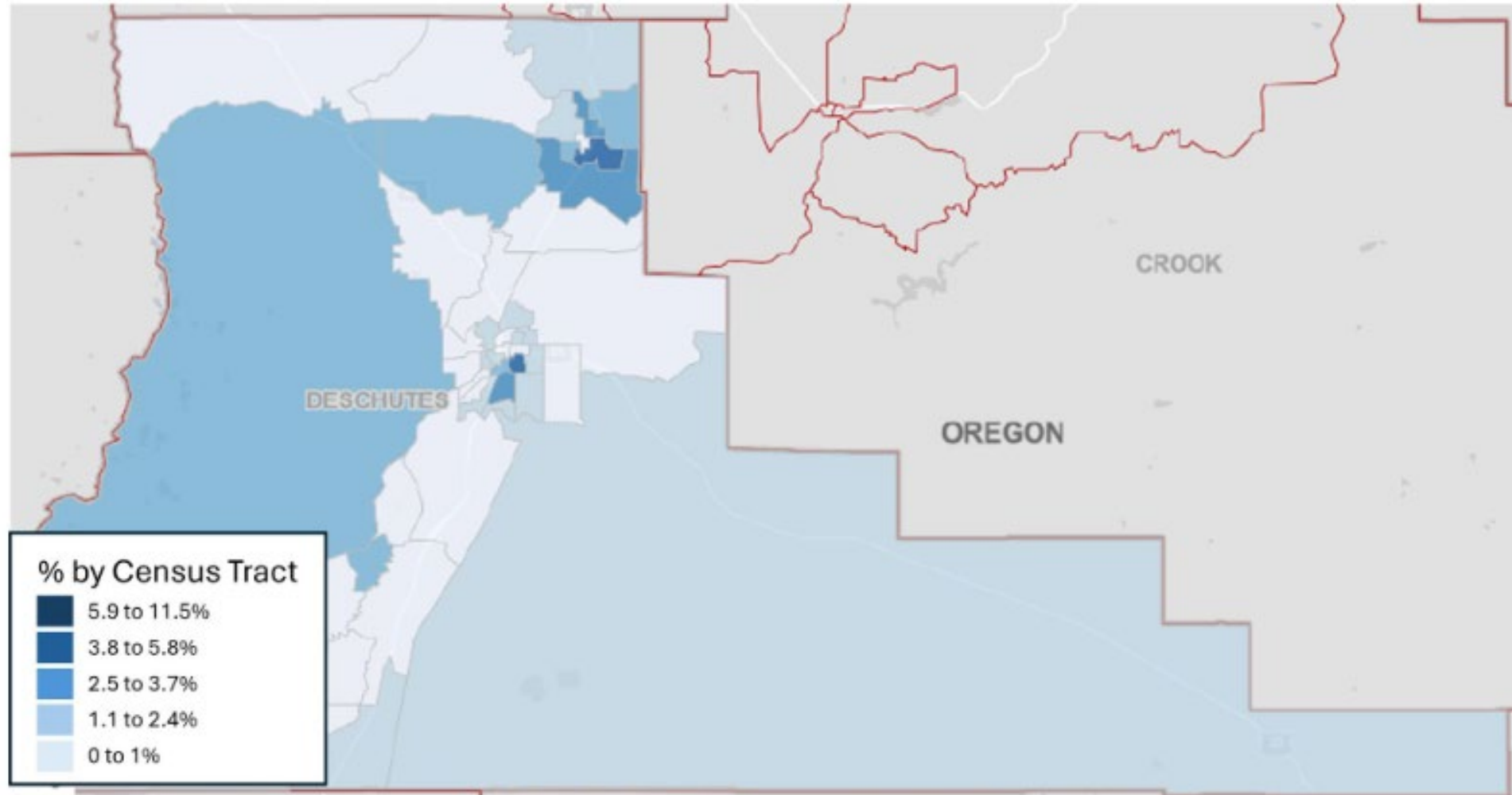
Original audit published
1/8/25



October 10, 2025

Background

People needing language access



Source: 2022 U.S. Census Bureau American Community Survey

3,243
people
speak
Spanish
while also
speaking
English
less than
well



Rules and Best Practices

Title VI of 1964 Civil Rights Act

- Prohibits national origin discrimination when information is provided only in English

US Department of Justice

- Language Access and Assessment Planning Tool



Recommendation Updates

Responsibilities Clarified; Efforts Underway to Update Policies



1

Resolved

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



4

In Process

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



0

Accept Risk

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



Responsibility for language access assigned to Administrator overseeing Risk Management.

Resolved



We Found

Some risk of noncompliance with federal language access rules.

We Recommended

The County Administrator should assign responsibility for the language access program to a specific person.

Update

Assigned to the Deputy County Administrator who oversees Risk Management.



Risk Management tasked with updating Civil Rights Act policy.

In Process



We Found

Language access portions of the Civil Rights Act policy did not provide clear guidance to staff..

We Recommended

Updating the Civil Rights Act policy to provide clearer guidance and include best practices.

Update

Planned implementation delayed due to vacancies. Now tasked to Risk Management.



Administration and Human Resources working to create a language access plan.

In Process



We Found

Language access plan did not address timeframe, objectives, or funding needs.

We Recommended

Creating a language access plan based on the Language Access Assessment and Planning tool.

Update

Planned implementation delayed due to vacancies. Administration staff will work with Human Resources staff to create a plan.



Administration planning to assist with developing tailored language access procedures.

In Process



We Found

Translated documents were not readily available and contracted vendors were underused and uncoordinated.

We Recommended

Adding mandatory countywide procedures to the language access policy.

Update

Rather than implementing a mandatory countywide procedure, Administration planned to coordinate with each department/office to develop procedures.



Policy for bilingual employees in the works.

In Process



We Found

Bilingual employees bore the burden of unclear policies and procedures.

We Recommended

Creating a policy for the bilingual program that clarifies selection/hiring, testing, expectations, and compensation.

Update

Planned implementation delayed due to vacancies.



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.



Questions and Comments?





Office of County Internal Audit

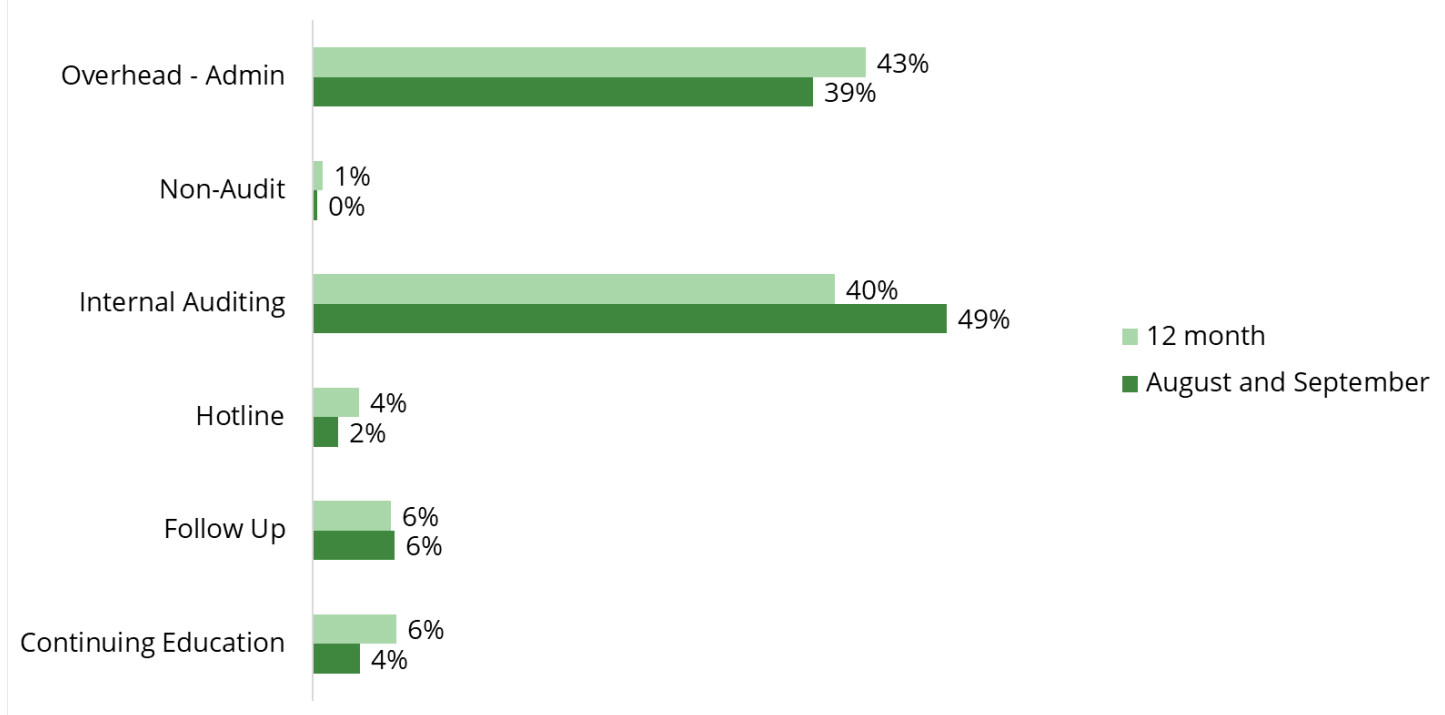
Elizabeth Pape, CIA, CFE – County Internal Auditor

Phone: 541-330-4674

internal.audit@deschutescounty.gov

INTERNAL AUDIT STATUS REPORT August and September 2025

Highlights for the period include:



Time management leave not included

Audit work:

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

Follow-up work:

- Language Access

Administrative:

- County meetings and miscellaneous

Continuing Professional Education:

- Web-based:
 - Essential Leader Series
 - Ethics
 - Fraud and Investigations

Audit committee:

- Audit committee meeting and support
- September check-ins

Hotline:

- Administration
- No open tips

Non-Audit: Policy Advisory Committee



Deschutes County Audit Committee 2024 Accomplishments report December 2024

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 2025)
- Joe Healy (member since 9/2022, term expires June 2026)
- Summer Sears (member since 10/2019, term expires June 2025)
- Kristen Toney (member since 1/2024, term expires June 2025)

County management (3 of 3 positions filled)

- Patti Adair (member since 1/2019)
- Charles Fadeley (member since 9/2021)(term expires June 2025)
- Lee Randall (member since 9/2021) (term expires June 2024)

Member departures during 2024

- Stan Turel (5 years on committee)

- The committee currently has 6 of 6 public members
- The committee met six times in 2024 (3/2024; 6/2024; 7/2024; 8/2024; 10/2024, and 12/2023). 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 (12/2023).
- The committee reviewed Finance's Popular Financial Report for Fiscal Year 2023.

External Auditor – Moss Adams

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

- In December 2023, we met with external auditors to review results of audits – Fiscal Year 2023 Annual Comprehensive Financial Report and other required communications.

- In June 2024, we met with external auditors to discuss audit planning for Fiscal Year 2024. Their work was coordinated with the recent work and audit plan of the internal auditor.

Internal Auditor

- Updated biennial work plan for Fiscal Years 2024 and 2025 in June 2024. New biennial work plan will be adopted in June 2025.
 - We reviewed internal audit reports issued with departments and management.
 - 9 performance reports have been issued (8 performance audits were issued in the prior year). These reports continue to be published on the County's internet site. These included:
 - Overtime and Compensatory Time
 - Fair and Expo Cash Handling
 - Wage Equity
 - Custom-Developed Software
 - Clerk's Office Integrated Audit
 - County Legal Integrated Audit
 - Fair and Expo Center RV Park Integrated Audit
 - Courthouse Preconstruction Management
 - Health Benefits Program
- Note: Counts of reports were taken from January 2024 through November 2024
- We reviewed follow-up reports indicating the status of recommendations.
 - 5 follow-up reports were issued (10 follow-up reports were issued in the prior year)
 - A global follow-up report will be issued in December 2024.
 - We continue to monitor the internal audit program's performance measures. These indicate a high level of performance.
 - Customer satisfaction survey is around 89% overall satisfaction (prior year 94%)

Internal Auditor time analyses:

Time Category	5 yr. Average Hours	Relative %	2024 YTD Hours**	Relative %
Audit	1496	86%	2032	87%
Follow-up	91	5%	134	6%
Non-audit	148	9%	180	8%
Sub Total	1,736	100%	2,345	100%

As seen in the above table, 2023 audit hours were up with the additional FTE.

***Hours taken through 11/30/2024.*

In 2024, non-audit time included hours providing comments on County policies and Whistleblower Hotline investigations.

Summary Conclusions

- The External Auditors are independent of the County and completed their audit of the Fiscal Year 2024 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 2024.
- Internal Audit for the County consists of two Full Time Equivalent positions for a County Internal Auditor and Performance Auditor. The Fiscal Year 2025 budget is approximately \$380 thousand annually (salary and fringe benefits) and dues, technology and training of \$18 thousand. However, there is a proposed cut to the Performance Auditor position to part-time. The Fiscal year 2026 budget will be developed the first quarter of 2025.
- County management has responded appropriately to Internal Audit recommendations.
- We have concluded the scope and effectiveness of the Internal Audit function is satisfactory for the County at this time but may be negatively impacted by proposed budget cuts.