



**Deschutes County – Office of  
County Internal Audit**

*Amended 6-14-24*

**To:** County Audit Committee, Nick Lelack  
**From:** Elizabeth Pape – County Internal Auditor  
**Date:** 6/26/24

**FY24 FY25 INTERNAL AUDIT PROJECT PLAN - 2 yr. planning**

**CARRYOVER PROJECTS**

Status	Audit Description
<b>In process/ Carryover (FY 22 / FY23)</b>	1. <b>Work in process: #22/23-9 Behavioral Health–workload/productivity</b> (~350 hrs)
	2. <b>Facilities &amp; Property Management-fiscal controls</b> (~50 hrs)
	3. <b>District Attorney’s Office–fiscal controls</b> (~60 hrs)
	4. <b>Selected computerized procedures – compensated time</b> (~150 hrs)

**NEW PROJECTS (by estimated fiscal year)**

Status	Timing	Area / Audit Description	Last Audit
Complete	<b>FY 24</b>	5. <b>Fiscal cash control audits</b> (~120 hrs) 3 audits County Clerk’s Office (~60 hrs), Fair & Expo (~20hrs in FY24, ~60hrs in FY25), Legal Counsel (~40 hrs)	varies
In Process	<b>FY 24</b>	6. <b>Review of TPA administration of high cost medical claims</b> (~450 hrs) Health Benefits Trust	2013
Complete	<b>FY 24</b>	7. <b>Equity of wages and benefits</b> (~200 hrs) (All departments/offices)	
Complete	<b>FY24</b>	8. <b>Internal software development - general controls</b> (~220 hrs) Information Technology	2022
Removed	<b>FY 24</b>	9. <del><b>Personnel data entry control assessment</b></del> (~200 hrs) Human Resources	2019
	<b>FY 24</b>	10. <b>Translation and interpreter services - equity and effectiveness</b> (~200 hrs) (All departments/offices)	
	<b>FY24 FY25</b>	11. <b>Recruitment and retention in the post pandemic era</b> (~200 hrs in FY24, ~250 hrs in FY25) (All departments/offices)	
	<b>FY 25</b>	12. <b>Fiscal cash control audits</b> (~220 hrs) 3 audits Fair & Expo RV Park (~60 hrs), Fair & Expo (~60 hrs), Health Services (~100 hrs in FY25, ~200 hrs in FY26)	Varies

Status	Timing	Area / Audit Description	Last Audit
	<b>FY 25</b>	13. <b>Evaluate alcohol sales for 2024 County Fair</b> (~150 hrs) Fair & Expo	2021
<i>In Process</i>	<b>FY 25</b>	14. <b>Courthouse construction project</b> (~400 hrs) Facilities	2012
<i>Removed</i>	<b>FY 25</b>	15. <del><b>Evaluate food and beverage for 2024 concession events</b></del> (~200 hrs) Fair & Expo	2021
	<b>FY 25</b>	16. <b>Election controls for May 2025</b> (~350 hrs) Clerk's Office	2008
	<b>FY 25</b>	17. <b>Assess effectiveness of houselessness response</b> (~250 hrs) Coordinated Houseless Response Office	
	<b>FY 25</b>	18. <b>Evaluate body and auto cameras</b> (~430 hrs) Sheriff's Office	2022
<i>Removed</i>	<b>FY 25</b>	19. <del><b>Selected computerized procedures – TBD</b></del> (~150 hrs)	
<i>Added</i>	<b>FY 25</b>	20. <b>Sheriff's Office transition</b> (~300 hrs)	

NOTES:

- Courthouse construction audit split into two phases: pre and post construction
- Plan may be adjusted should there be a transition of an elected office.
- Plan does not include a couple of suggested topics that could be included as follow-ups, if requested, including:
  - Revisit state grant-in-aid allocation between Sheriff's Office and Adult Parole & Probation
  - Additional support of IT in Cybersecurity assessment refresh.
- The scope of audits will be adapted to more closely align with hours anticipated.