

Office of the County Internal Auditor

Clerk's Office

Integrated Audit
2324-14



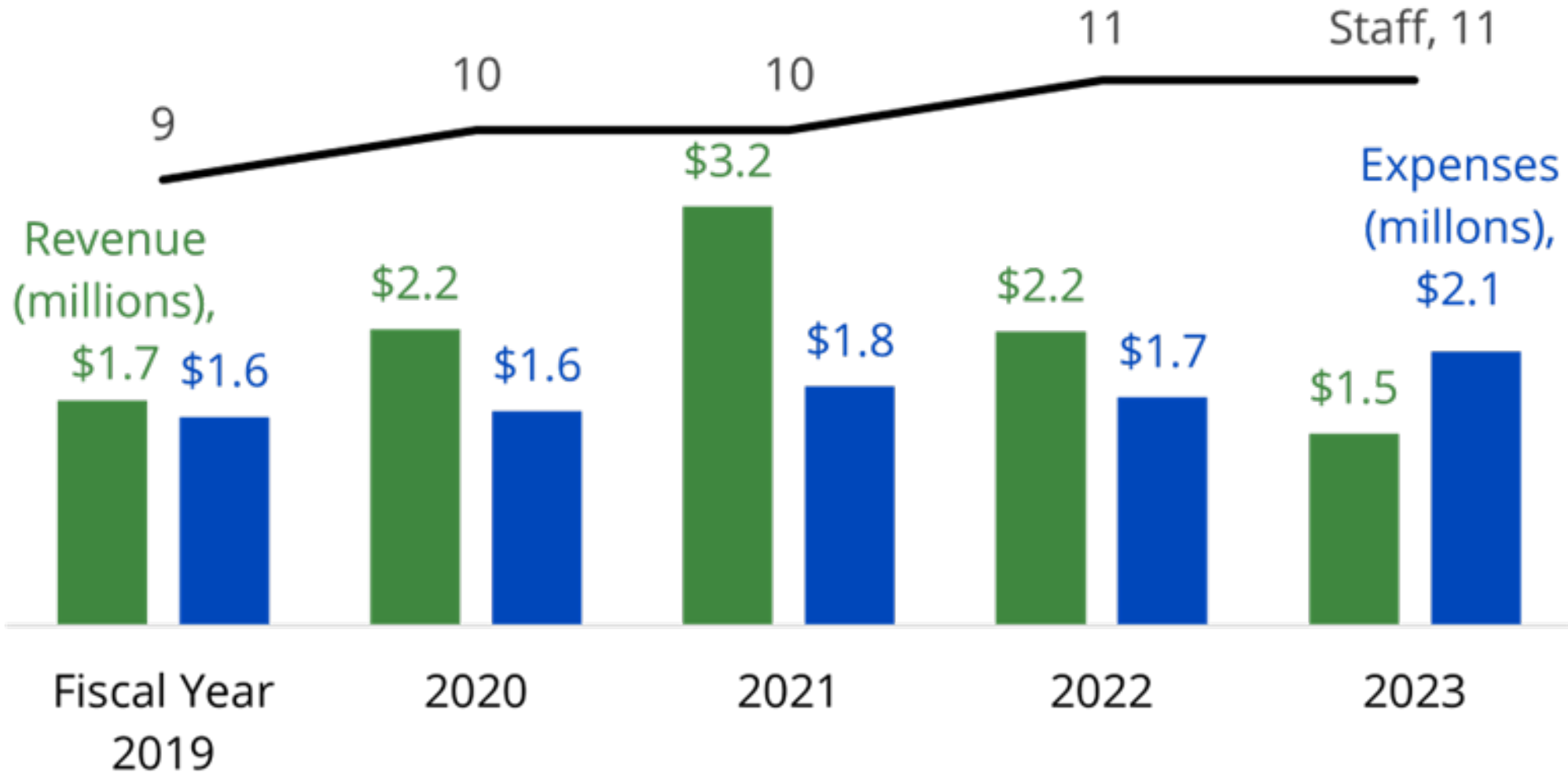
June 14, 2024

Background

Roles



Revenue and Expenses



Audit Objectives

Risk survey in these areas:

1. Human Resources
2. Performance Reporting
3. Fiscal Controls
4. Procurement and Vendor Management
5. Grants
6. Information Technology
7. Safety and Accessibility
8. Previous Audit Findings

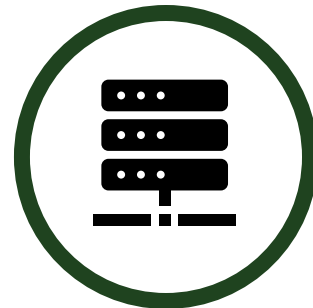


Fieldwork

Interview
and
checklist



Reviewed
Information
Systems

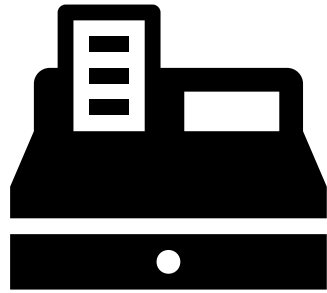


Best
practices



Findings and Recommendations

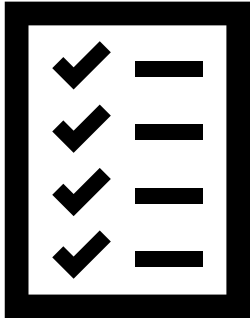
Procedures did not address risks



Custody



Mail



Review

A = B

Reconciliation



Fraud Risk Assessment

Australian Government
Commonwealth Fraud Prevention Centre

Learn about fraud and fraudsters
How to assess risks



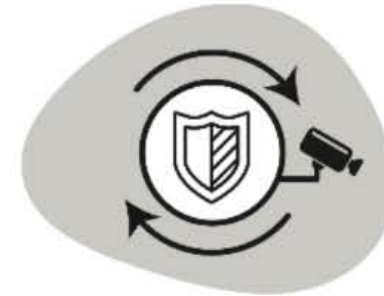
Risk identification



Risk analysis



Risk evaluation



Risk treatment



1. Recommendation

Conduct a fraud risk assessment and document outcomes.



Will conduct a risk assessment.



2. Recommendation

Document procedures to address the risks identified in the fraud risk assessment.



Agree

Will update procedures.



Compliance with Purchasing Rules

Service	Contract	Competitive Procurement	Approval Authority	
Ballot Printing	X No	✓ Exempt	X Above	\$171,468
Mailing	X No	X No	✓ Below (close to threshold)	\$49,715
Ballot Counting Software	✓ Yes	✓ Yes	✓ Yes	\$40,734
Envelope Printing	X No	X No	✓ Below	\$40,244
Service for the Ballot Sorter	✓ Yes	✓ Yes	✓ Below	\$36,398

Previous Rec



3. Recommendation

Consult with the new procurement staffer.



Will consult with the new procurement staffer.



4. Recommendation

Conduct competitive procurements, put contracts in place, and get Administrator sign-off.

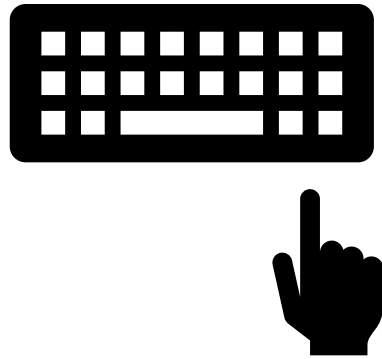


Agree

Will put contracts in place.



IT Role Conflicts



Record



Review



5. Recommendation

Analyze need to record/review a document they record and then decide whether duties should be segregated.



Agree

Have conducted informal fraud risk assessments, but not documented



6. Recommendation

If segregated, re-enable controls in the information system to enforce segregation.

If not segregated, formally accept the risk in a procedure.

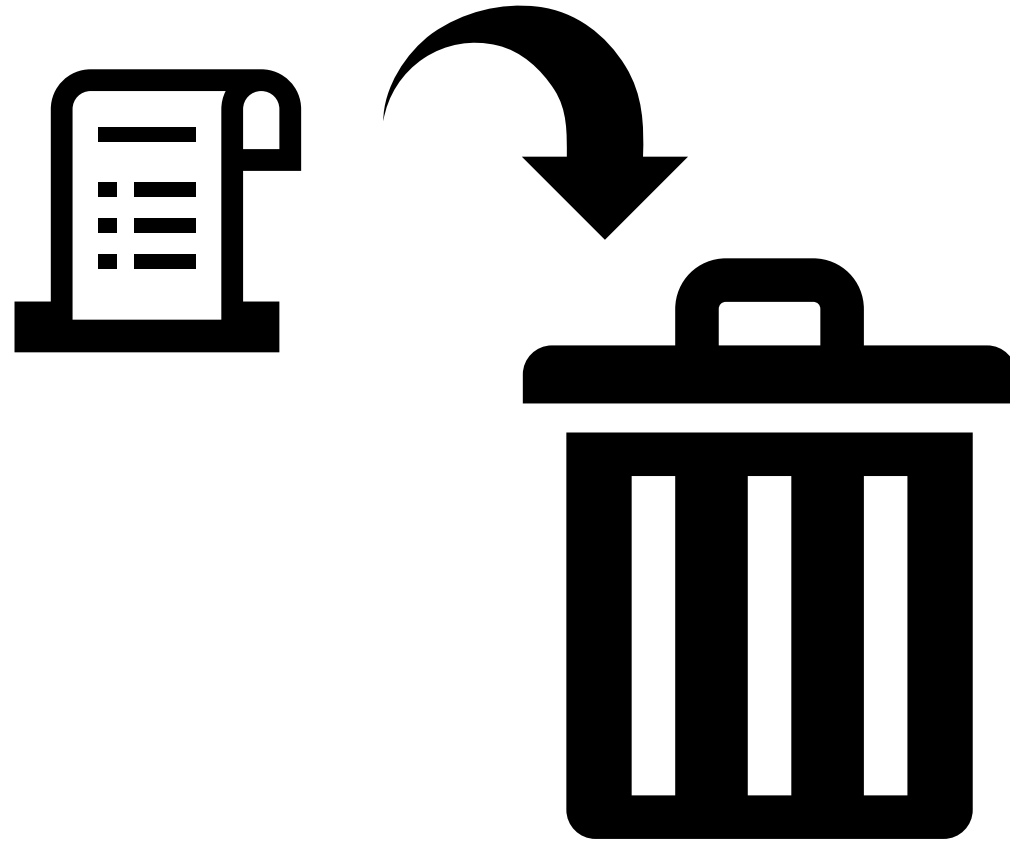


Agree

Will use to update procedures



Voids



7. Recommendation

Document workflow impacts of requiring supervisor approval of voids. Decide whether voids should require supervisor authorization.



Agree

Have conducted informal fraud risk assessments, but not documented



8. Recommendation

If requiring supervisor authorization, use controls in the information system. If not requiring authorization, document compensating controls and formally accept the risks.



Agree

Will use to update procedures



Generic Account with Shared Password

Receipting in Helion

1. Sign into Helion
 - a. [REDACTED] Username and Password Redacted for Presentation
 - b. [REDACTED]
2. Launch Helion and Click on Receipting. Click F10 for Cash Drawer Starting Balance
3. F2 for New
4. Receipt Type: ELEC - ELECTIONS
5. Receipt Subtype: FILING – CANDIDATE / VP FILINGS
6. Tab

Password to generic account included in
Elections procedures document



9. Recommendation

Review how staff use the generic account including how often it is used.



Not used often.



10. Recommendation

If the Office continues to use the generic account, it should formally accept and document the risks associated with its use.



Disabled shared account.



P-Card Not Secure



11. Recommendation


Keep the payment card secured.



Will keep the payment card secure.







Performance Measures

In Progress 


Objective: Ensure quality service delivery through the use of innovative technology and systems.

Measure: Compares election staff FTE to voter registration. Target: 80-110% of Comparable Counties.

Q1	Q2	Q3	Q4
			

Notes: Q4: Deschutes Registered Voters/FTE = 52,239; Average of Comparable Counties Registered Voters/FTE = 51,710. The Clerk's Office added an additional FTE in FY 2022 to help address the low staffing level in Elections.

Staff/# Pages Recorded

On Target 

Objective: Support and promote Deschutes County Customer Service "Every Time" standards.

Measure: Election personnel cost comparison per 1,000 ballots tallied for countywide elections. Target: Cost to remain within 10% of similar-type election.

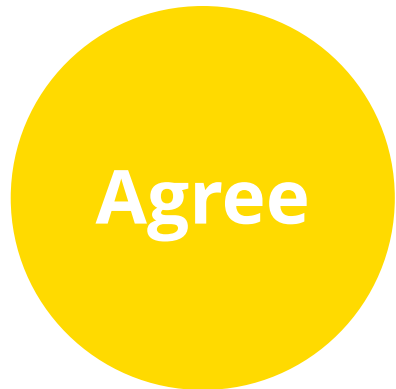
Notes: Personnel costs for the May 16, 2023 Special District Election was \$251.00 per 1,000 ballots tallied.

Cost/1,000 Ballots



12. Recommendation

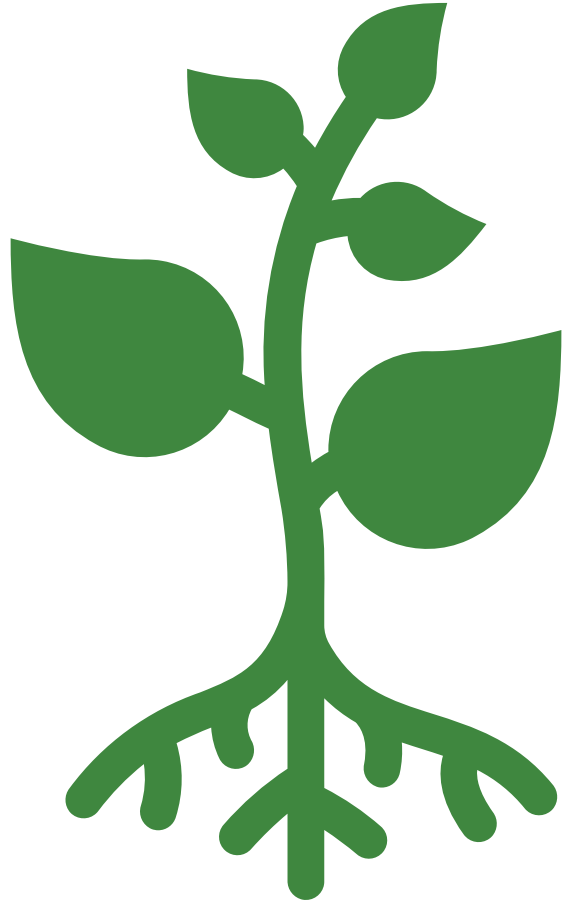
Improve performance reporting.



Will change “In-Progress” but disagree with changing how other measures are reported.



Weed Control



13. Recommendation

Request that the Board give weed control responsibilities to the Road Department.



Item on Board's agenda.



Observations

Door Repaired



Security Recommendations Resolved



Questions and Comments?

Complete the Survey!

