

Office of the County Internal Auditor

Legal Department

Integrated Audit
2324-19



August 16, 2024

Background

Roles

General Counsel

Litigation

Planning and Code

Enforcement

Employment and Labor

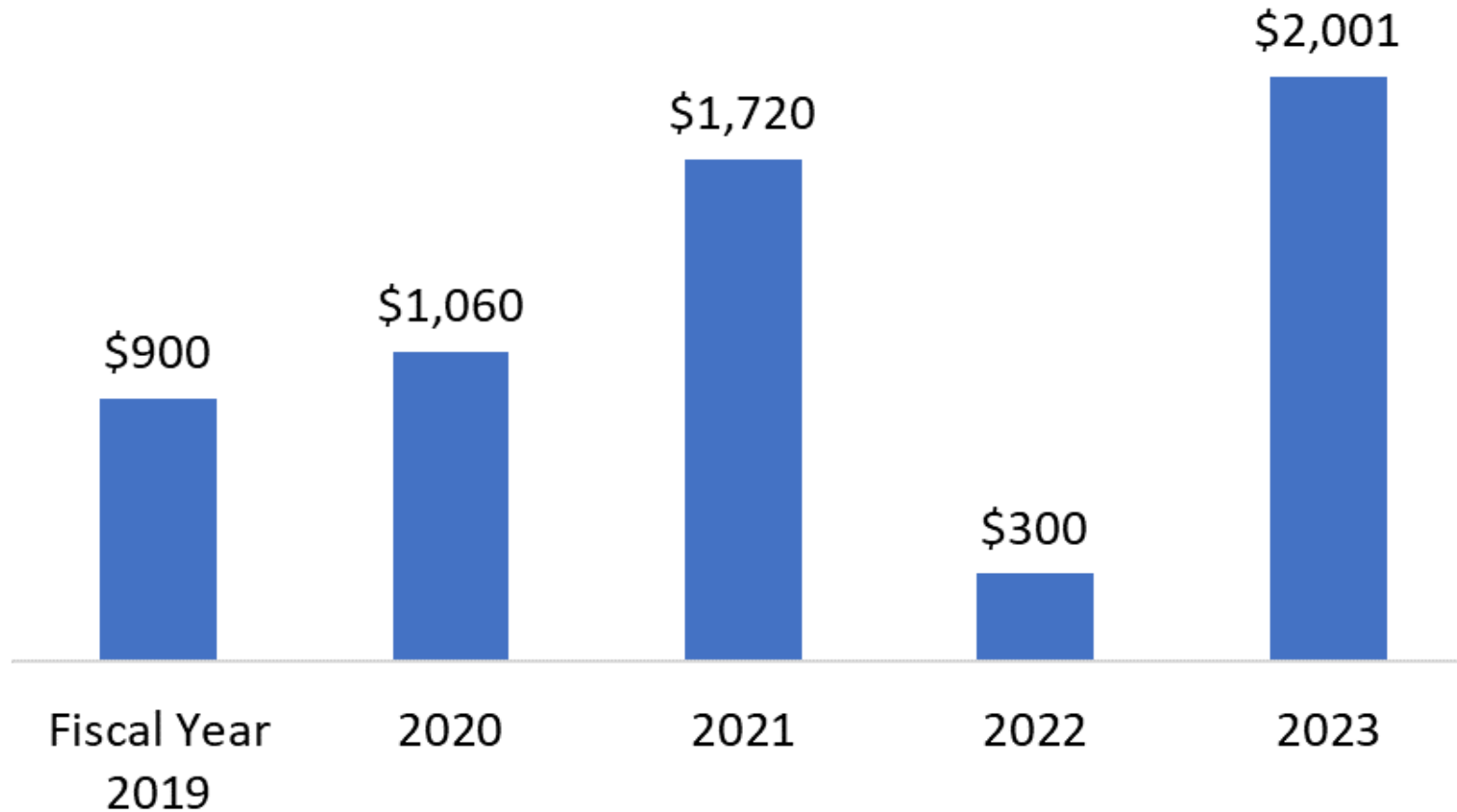
Procurement and

Contracting

Public Record Requests



Revenue



County legal fee revenue doubled from 2019 to 2023.



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

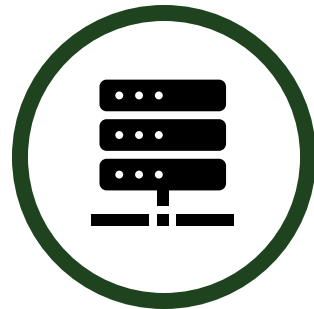


Fieldwork

Interview
and
checklist



Reviewed
Information
Systems

























Best
practices



Findings and Recommendations

Performance Measures

On Target 	In Progress 								
<p>Objective: Ensure quality service delivery through the use of innovative technology and systems.</p> <p>Measure: County Legal has recently upgraded our case management system to allow for more real time information sharing</p> <table border="1" data-bbox="112 886 1039 1115"><tr><td>Q1 </td><td>Q2 </td><td>Q3 </td><td>Q4 </td></tr></table>	Q1 	Q2 	Q3 	Q4 	<p>Objective: Provide collaborative internal support for County operations.</p> <p>Measure: County Legal provides all departments with real time legal counsel and support</p> <table border="1" data-bbox="1182 829 2109 1058"><tr><td>Q1 </td><td>Q2 </td><td>Q3 </td><td>Q4 </td></tr></table>	Q1 	Q2 	Q3 	Q4 
Q1 	Q2 	Q3 	Q4 						
Q1 	Q2 	Q3 	Q4 						



1. Recommendation

Improve performance reporting.

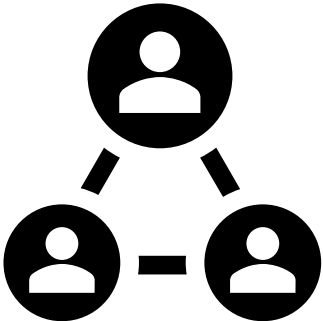


Agree

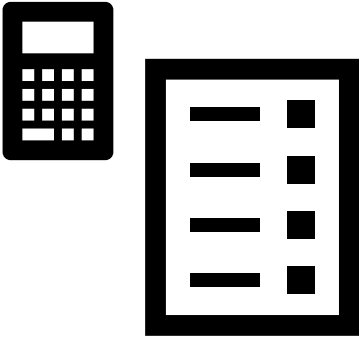
Will report workload but disagree that metrics have relevance to the operations of County Legal.



Procedures did not address risks



Segregation



Accounting

$$A = B$$

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



2. Recommendation

Conduct a fraud risk assessment and document outcomes.



Agree

Will conduct a risk assessment.



2. Recommendation

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



Agree

Will update procedures.



Observations

P-Card Use Appropriately



Information System Controls



Space Safe and Accessible



Questions and Comments?

Complete the Survey!

