

The Office of County Internal Audit

Recreational Vehicle Park Integrated Audit

#23/24-20

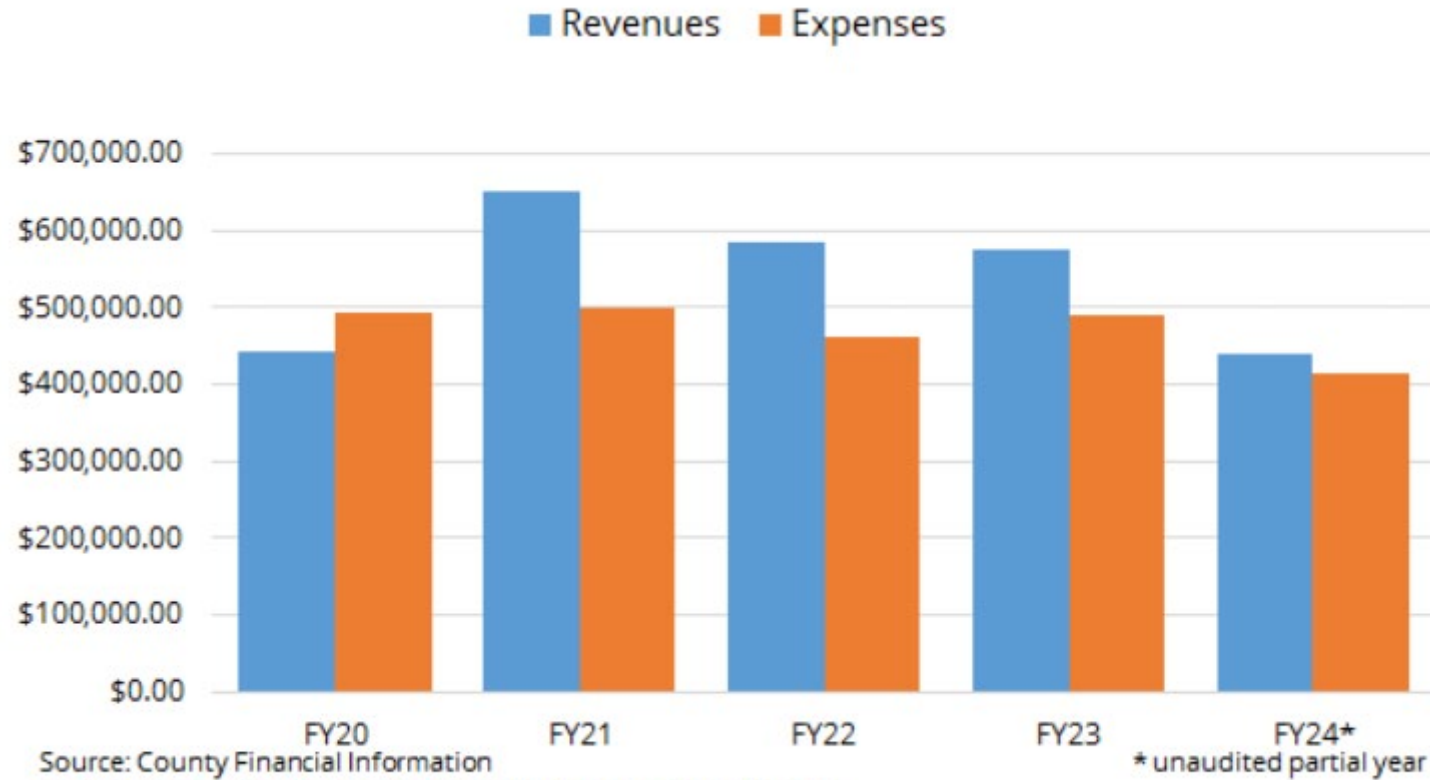


Audit Committee | October 11, 2024

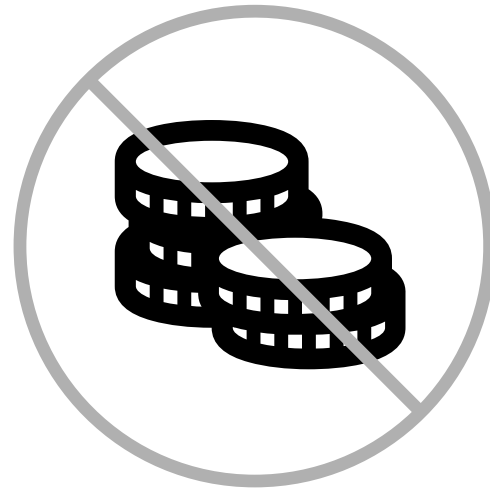
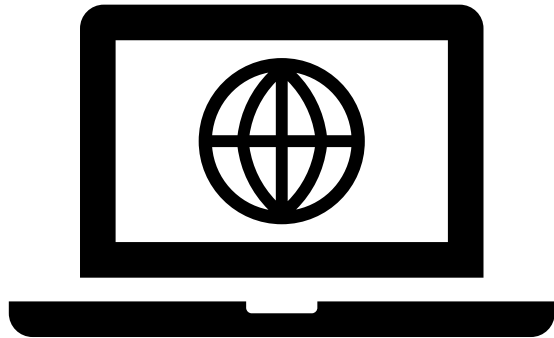
Background



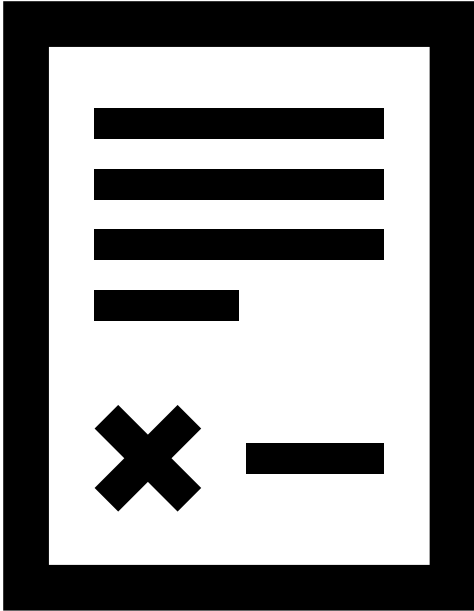
Financial Background



System Upgrades



Observations



Procurement in compliance



Observations

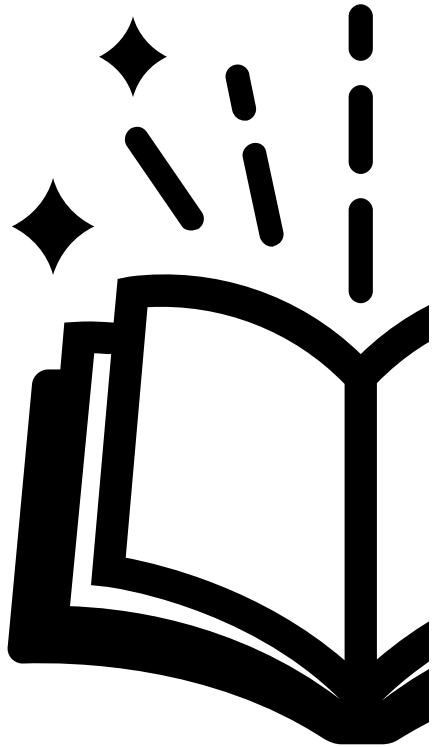


Purchasing card used appropriately.



Findings and Recommendations

Financial Procedures



Procedures not comprehensive enough to cover practices observed.



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.



Agree

Will document a fraud risk assessment



2. Recommendation

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

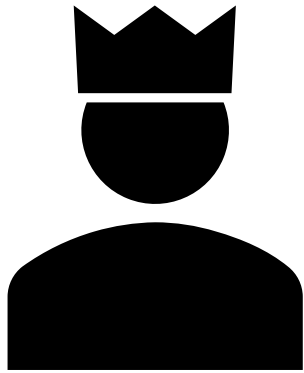


Agree

Will use to update procedures



Segregation of duties



Concentrated duties in a financial system creates risk.



3. Recommendation

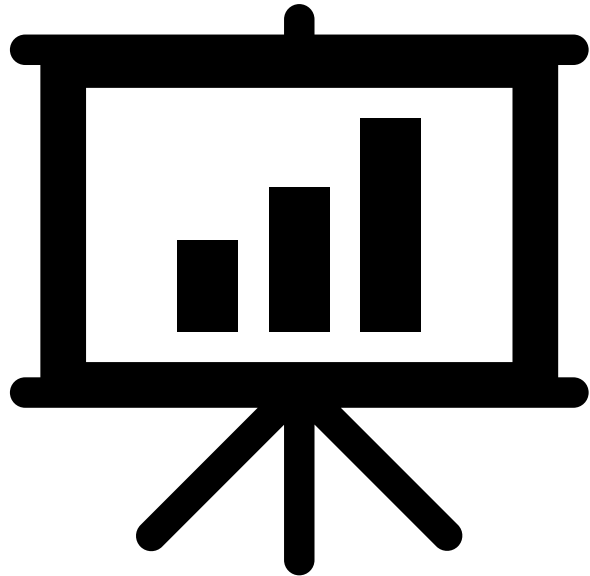
Use the fraud risk assessment to create information security procedures.



Will use to update procedures



Performance Reporting



**Incorporated into the Fair
and Expo Center
performance and metric
reporting**



4. Recommendation

Establish and report on performance measures for the RV Park.

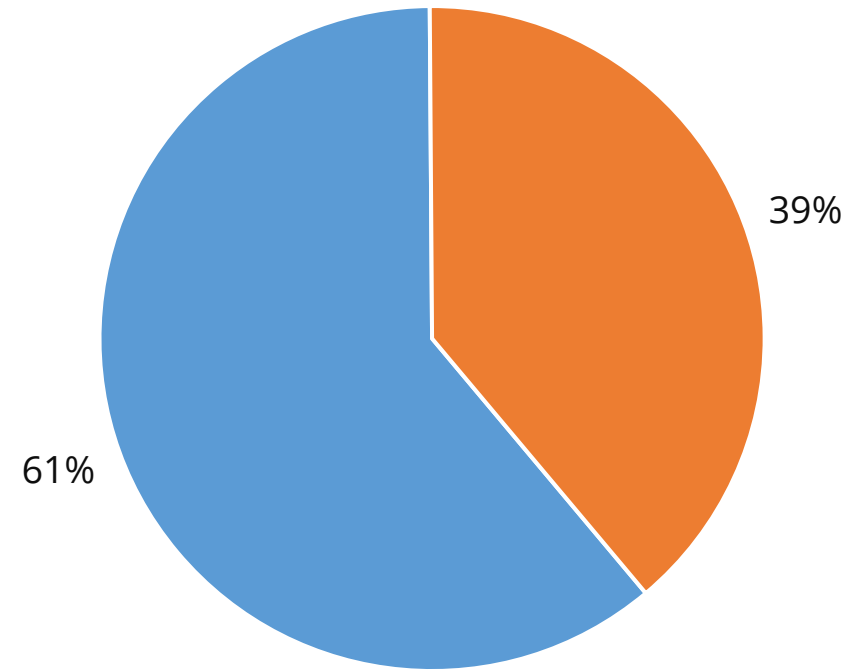


Agree

Will consider either separate measures or incorporating RV Park into existing



Website improvements



4. Recommendation

Follow through with planned rebuild of website and establish regular evaluations.



Agree

Will rebuild website with enhanced focus on all web and park visitors

Will work with County IT to develop procedures for evaluation of websites



Don't forget to fill out the survey!

Questions/ Comments?



Thank you

