Office of the County Internal Auditor

County Legal Integrated Audit

Original audit published 6/17/24



Background

Provides Legal Services and Advice to

- the Board of County Commissioners
- leadership of elected and appointed departments and offices
- other boards and commissions
- County employees



Staff

- County Counsel (appointed by Board)
- Four attorneys
- Two paralegals



Services

- general counsel
- litigation
- planning and code enforcement
- employment and labor
- procurement and contracting
- public records requests



Recommendation Updates

Fraud risks addressed, performance reporting still pending



Management addressed risk.
Auditors will no longer monitor.



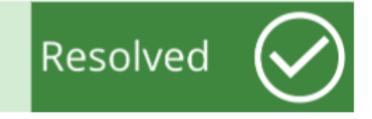
Recommendations are in progress. Auditors will continue to monitor.



Management accepted the risk of not implementing the recommendation.



Risk areas identified and addressed.



We Found The Department had not conducted and

documented a fraud risk assessment to brainstorm

ideas.

We Recommended

County Legal should conduct a fraud risk assessment, and document outcomes.

Update

County Legal conducted a fraud risk assessment identifying risks related to cash receipting, purchasing and office supply inventory. The Department adopted procedures to address these risks.



New procedures segregate duties to protect revenue.



We Found

The Legal Department did not have documented procedures for mitigating cash handling risks.

We Recommended

County Legal should document and implement procedures to address fraud risks identified in risk assessments.

Update

County Legal created and implemented a check handling policy that segregates duties.



More descriptive performance reporting in the works.



We Found

The Legal Department's performance reporting did not provide clear information about how well it

functioned.

We Recommended

County Legal should create new performance measures that are more useful, relevant, and adequate.

Update

The Department said it would report on improved measures prior to the start of the Fiscal Year 2026 budget cycle.



Next Steps

We'll continue to follow-up on in process recommendations during annual global followups.



Questions and Comments?

