

Office of the County Internal Auditor

# County Legal Integrated Audit

Original audit published  
6/17/24



April 11, 2025

# Background

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# Provides Legal Services and Advice to

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



# Staff

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



# Services

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



# Recommendation Updates

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# Fraud risks addressed, performance reporting still pending



**2**  
**Resolved**

*Management addressed risk.  
Auditors will no longer monitor.*



**1**  
**In Process**

*Recommendations are in  
progress. Auditors will continue  
to monitor.*



**0**  
**Accept Risk**

*Management accepted the risk of  
not implementing the  
recommendation.*



Risk areas identified and addressed.

Resolved



**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.

Resolved



**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.

In Process



## **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

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



# Questions and Comments?

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