



**Deschutes County – Office of
County Internal Audit**

Approved 6-9-2023

To: County Audit Committee, Nick Lelack

From: David Givans – County Internal Auditor

Date: 6/09/2023

FY24 FY25 INTERNAL AUDIT PROJECT PLAN - 2 yr. planning

CARRYOVER PROJECTS

Status	Audit Description
In process/ Carryover (FY 22 / FY23)	1. Work in process: #22/23-9 Behavioral Health–workload/productivity (~350 hrs)
	2. Facilities & Property Management-fiscal controls (~50 hrs)
	3. District Attorney’s Office–fiscal controls (~60 hrs)
	4. Selected computerized procedures – compensated time (~150 hrs)

NEW PROJECTS (by estimated fiscal year)

Status	Timing	Area / Audit Description	Last Audit
	FY 24	5. Fiscal cash control audits (~120 hrs) 3 audits County Clerk’s Office (~60 hrs), Fair & Expo (~20hrs in FY24, ~60hrs in FY25), Legal Counsel (~40 hrs)	varies
	FY 24	6. Review of TPA administration of high cost medical claims (~450 hrs) Health Benefits Trust	2013
	FY 24	7. Equity of wages and benefits (~200 hrs) (All departments/offices)	
	FY24	8. Internal software development - general controls (~220 hrs) Information Technology	2022
	FY 24	9. Personnel data entry control assessment (~200 hrs) Human Resources	2019
	FY 24	10. Translation and interpreter services - equity and effectiveness (~200 hrs) (All departments/offices)	
	FY24 FY25	11. Recruitment and retention in the post pandemic era (~200 hrs in FY24, ~250 hrs in FY25) (All departments/offices)	
	FY 25	12. Fiscal cash control audits (~220 hrs) 3 audits Fair & Expo RV Park (~60 hrs), Fair & Expo (~60 hrs), Health Services (~100 hrs in FY25, ~200 hrs in FY26)	Varies

Status	Timing	Area / Audit Description	Last Audit
	FY 25	13. Evaluate alcohol sales for 2024 County Fair (~150 hrs) Fair & Expo	2021
	FY 25	14. Courthouse construction project (~400 hrs) Facilities	2012
	FY 25	15. Evaluate food and beverage for 2024 concession events (~200 hrs) Fair & Expo	2021
	FY 25	16. Election controls for May 2025 (~350 hrs) Clerk's Office	2008
	FY 25	17. Assess effectiveness of houselessness response (~250 hrs) Coordinated Houseless Response Office	
	FY 25	18. Evaluate body and auto cameras (~430 hrs) Sheriff's Office	2022
	FY 25	19. Selected computerized procedures - TBD (~150 hrs)	

NOTES:

- Plan may be adjusted should there be a transition of an elected office.
- Plan does not include a couple of suggested topics that could be included as follow-ups, if requested, including:
 - Revisit state grant-in-aid allocation between Sheriff's Office and Adult Parole & Probation
 - Additional support of IT in Cybersecurity assessment refresh.
- The scope of audits will be adapted to more closely align with hours anticipated.