



# Deschutes County Audit Committee Meeting

Friday, December 8, 2023 – Noon to 3:00 PM

Deschutes County Services Bldg. –DeArmond Conference Room

Type of Meeting: **Audit Committee Meeting**  
Facilitator: **Elizabeth Pape**

## Committee Members

### Six Public Members

- Daryl Parrish, Retired - City Manager of Covina, CA **{CHAIR}**
- Jodi Burch, CPA, Grove, Mueller & Swank, P.C.
- Joe Healy, Controller - Sunriver Owners Assoc.
- Summer Sears, Summer Sears CPA, LLC
- Stan Turel, President Columbia Pacific Tax Service LLC
- VACANT

### Three County Management Members

- Patti Adair, County Commissioner
- Charles Fadeley, Justice of the Peace Justice Court
- Lee Randall, Facilities Director

### **{Quorum of five}**

### Also Invited

- Nick Lelack, County Administrator
- Erik Kropp, Deputy County Administrator
- Whitney Hale, Deputy County Administrator
- Bill Kuhn, Treasurer
- Robert Tintle, Chief Financial Officer
- Jana Cain, Controller
- Aaron Kay, Performance auditor
- Angie Powers, Administrative assistant

## Guests

- Tony DeBone, Deschutes County Commissioner
- Phil Chang, Deschutes County Commissioner
- Amanda McCleary-Moore, Moss Adams
- Kevin Mullerleile, Moss Adams
- Kristie Bollinger, Property Manager
- Stephen Gunnels, District Attorney
- Jessica Chandler, Management Analyst, Office of the District Attorney

### Special note:

## Next Meeting

**March 8, 2024**

*{See other meeting dates below- please put on your calendar!}*

### **Calendar – Future Audit Committee Meeting**

Meetings are from Noon to 3pm. We generally meet in the Allen Room (or DeArmond Rm), at the Deschutes Services Center (County/State building).

Locations may vary, so please watch for notifications. ***Please put these dates on your calendars and let me know if you have any conflicts.***

*(General rule: Last month in the Quarter, second Friday of the month, noon -3pm)*

- **December 8, 2023 - Friday (noon – 3pm) Hybrid**
- **March 8, 2024 – Friday (noon – 3pm) Hybrid**
- **June 14, 2024 – Friday (noon-3pm) Hybrid**
- **September 13, 2024 – Friday (noon-3pm) Hybrid**

### **COMMITTEE Appointments and Expiration Dates 4-6 Public; 3 County**

Name	Type	Original Appt.	Appt. Expiration date
Jodi Burch	Public	10/9/19	6/30/25
Joe Healy	Public	9/7/22	6/30/24
Daryl Parrish	Public	9/7/16	6/30/24
Summer Sears	Public	10/9/19	6/30/25
Stan Turel	Public	5/22/19	6/30/24
{Open}	Public		
Patti Adair	County	1/2019	12/2023
Charles Fadeley	County	9/1/21	6/30/25
Lee Randall	County	9/1/21	6/30/24

(Committee composition 4-6 Public, 3 County) (7-9 total)

## Status of Communication / Reports

Communication / Report	Status
County code review – Audit committee and County Internal Auditor	<b>{Open for 6/2024 review}</b> Reviewed 6/2022 – and changes performed
Audit Committee survey	<b>{Next survey 2026}</b> Last survey 2020
Continuing education activity	<b>Ongoing presentations</b>
New audit committee member orientation	<b>Recruiting</b>
Deeper understanding of County operations. Meetings at departments.	Information Technology Tour 9/2022 Elections discussion (9/2020)
Annual report to Board of County Commissioners	12/8/23 meeting
Reports of possible material violations of laws or alleged breaches of fiduciary duties are discovered.	None noted
County updates on changes	None noted
Significant audit issues or changes	No updates
Understanding County internal controls	Internal controls review through 9/2022
Review and ensure significant external audit recommendations are addressed.	None for FY23 Annual Comprehensive Financial Report
External audit recommended financial entries have been posted.	None for FY23 Annual Comprehensive Financial Report
Review and ensure significant Internal audit recommendations are addressed.	See ongoing follow-ups.
Reviews management representation letters.	Last done 9-2020
Assesses any independence issues with External auditors from non-audit work.	No non-audit work performed
Adjustments to financials from the external audit process are reviewed by audit committee.	None received for FY23 Annual Comprehensive Financial Report
Audit committee is consulted if management seeks a second opinion on accounting or audit matter	None in FY through 12/2023
Review of internal audit plan and budget	Budget discussion 12/2023 Bi-Annual Work plan 6/2023 (through 6/2025)

Communication / Report	Status
Process to assess effectiveness and value of internal audit.	Performance measures – Overall survey rating 91% FY23
Peer review performed (every 3 years. Internal audit reporting relationships reviewed)	<b>{Next Peer review est. 9/2024}</b> Peer review leader 10/2022 Peer review completed 10/2021
Establishes and manages the process for the selection, appointment, oversight, evaluation, retention and preapproval of services of the external auditors. Oversees fees.	Contract and support completed 6-2022 (contract good for 5 years before option)
Succession planning for audit committee	Board driven.
Whistleblower Hotline report (biannual?)	<b>Next report 7/2024</b> First report 7/2022