

Deschutes County Office of Internal Audit

2024 Proposed Goals and Objectives

DRAFT for Audit Committee Review

Mission: To support continuous government improvement through accountability, transparency, and trust.

Goal 1: Increase public trust in Deschutes County government.

Obj 1 Provide an independent assessment of County government.

Obj 2 Address topics that are most relevant to community members.

Obj 3 Create communications that are timely and accessible.

Obj 4 Report on County operations and adherence to legal and regulatory requirements.

Obj 5 Investigate and report on alleged fraud, waste, inefficiency, or abuse.

Obj 6 Support the Audit Committee in fulfilling its role of providing oversight of County finances and operations.



Goal 2: Be a trusted advisor to County elected officials and management.

Obj 7 Assess potential risk to operations and outcomes and inform County elected officials and management.

Obj 8 Establish an annual audit work plan based upon the risk assessment and available resources.

Obj 9 Maintain open communication with management before, during and through completion of audits.

Obj 10 Maintain professional standards to ensure conformance Governmental Auditing Standards

Obj 11 Evaluate management requests for consultation when they are in alignment with skills and availability and do not compromise audit independence.



Goal 3: Create positive change in County Government



Obj 12 Plan and scope audit work to maximize impact.

Obj 13 Develop actionable recommendations to improve efficiency, transparency and accountability, service delivery, economy, equity, ethical conduct, compliance, and governance.

Obj 14 Ensure that recommendations are supported by sufficient and appropriate evidence.

Obj 15 Track and report on management recommendation resolution.

Goal 4: Strengthen team knowledge, skills, and fulfillment.



Obj 16 Foster workplace culture of trust, dignity, and respect where staff feel valued and confident in their performance.

Obj 17 Identify sufficient resources and technology to assure that audits can be completed.

Obj 18 Develop a training program consistent with meeting continuing professional education and certification requirements.

2011 Goals and Objectives

Mission: To improve performance and enhance the internal control environment of Deschutes County Government and to provide accountability to its citizens.

Goal 1: Examine and evaluate the effectiveness and efficiency of operations, the reliability of financial reporting, enhance the internal control environment, and compliance with applicable laws and regulations.

Objective 1: Establish an audit work plan based upon a risk assessment and available resources.

Objective 2: Identify sufficient resources to assure that audits can be completed. Internal audits might require additional resources.

Objective 3: Maintain professional standards in order to report in conformance Governmental Auditing Standards

Objective 4: Assure that internal audit maintains an excellent working relationship with management and the audit committee. Establish appropriate communication before, during and through completion of audits.

Objective 5: Investigate reports of fraud, waste or abuse as under ordinance or as may be requested by the County Administrator.

Objective 6: Coordinate audit activities with the external auditors.

Goal 2: Provide information to County management, employees and interested public on how to improve internal functions and processes.

Objective 1: Provide written internal audit reports at the completion of audit work within 30 days.

Objective 2: Assist the audit committee in fulfilling responsibility of financial oversight.

Objective 3: Provide follow-up reports within year of report issuance to assess implementation of recommendations.

Goal 3: Improve access to management, employees and the public of internal audit work being performed.

Objective 1: Provide employees direct access to internal audit reports.

Objective 2: Provide information to the public on internal audit work being performed.