



Sheriff Transition Audit Follow-up: Contracting and Financial Reporting Improved; Oversight Capacity Still Emerging

March 2026 Our [2025 audit of the Sheriff's Office Transition](#) found a transition plan in place that exceeded legal requirements. However, auditors identified some fiscal issues including procurement practices, financial reporting, and revenue controls. One year later, the Office improved procurement compliance by contracting with vendors but still had no staff or process dedicated to monitor compliance. Staff prepared financial statements for overdue audits but were still working with the Finance Department to ensure future statements were prepared on time.



Recommendation Status Key:

 2 Resolved <i>Management addressed risk. Auditors will no longer monitor.</i>	 2 In Process <i>Recommendations are in progress. Auditors will continue to monitor.</i>	 0 Accept Risk <i>Management accepted the risk of not implementing the recommendation.</i>
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The scope of the 2025 audit included the transition between former Sheriff Shane Nelson and former Sheriff Kent van der Kamp. Internal Audit did not perform a separate audit for the transition between former Sheriff Kent van der Kamp and Sheriff Ty Rupert who was sworn into office in August 2025. A second transition audit was not necessary due to Sheriff van der Kamp's short tenure.

Finalizing plans for new dedicated procurement staff.

In Process



- Initial finding:** In one case, a staffer avoided controls in place to ensure competitive bidding on a contract by splitting payments below the threshold required for competitive bids. Competitive procurement ensures that the County receives the best value for goods and services and promotes free enterprise by removing barriers to entry.
- We recommend:** the Sheriff's Office review and address any instances of split payments to ensure spending aligns with procurement rules and does not obscure total expenditures.
- Update:** The Office committed to implementing this recommendation by May 2025. At the time of the March 2026 update, the Office was finalizing plans to create a new procurement lead position whose responsibilities will include review for split payments.

Contracts in place for uniform purchases and vehicle outfitting.

Resolved



Initial finding: A staffer processed invoices totaling over \$900,000 from a vendor without a contract in place. Contract provisions protect the County from risk by requiring insurance and mandating compliance with state and federal laws.

We recommend: the Sheriff's Office immediately formalize contracts with vendors for uniform purchases and vehicle outfitting services.

Update: Staff put contracts in place by leveraging a cooperative agreement with the City of Salem for uniform purchases and a statewide agreement for vehicle outfitting.

Fiscal Year 2024 and 2025 financial statements prepared, but not on time.

Resolved



Initial finding: Staff did not complete financial statements for the Central Oregon Law Enforcement Services agency on time causing the district to come out of compliance with state law meant to ensure financial transparency.

We recommend: the newly elected Sheriff continue with the plan to complete the overdue financial audits.

Update: The Office planned to implement this recommendation by June 2025. The Fiscal Year 2024 audit was completed and issued in November of 2025. There was some delay with preparation of the Fiscal Year 2025 financial statements, but external auditors expected to release the audit in March 2026.



Initial finding: Sheriff's Office staff had a long history of not completing financial statements in a timely manner, reducing transparency and accountability. Options to improve financial reporting included transferring responsibility for reports to another agency in the service district, contracting with an independent accounting firm, or delegating responsibility to prepare financial statements to the Deschutes County Finance Department.

We recommend: the Sheriff choose one of these options to ensure timely completion of reports and audits.

Update: The Office was working on an agreement between the Law Enforcement agency and the Finance Department to delegate responsibility for preparing financial statements. At the time of the audit update, Finance and the agency were working to finalize service charges.

Next Steps: We will continue to report on the status of in process audit recommendations in our Global Follow-up Report at the end of each calendar year.

The mission of the Office of Internal Audit is to improve the performance of Deschutes County government and to provide accountability to residents. We examine and evaluate the effectiveness, efficiency, and equity of operations through an objective, disciplined, and systematic approach.

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