The Office of County Internal Audit

Public Health Integrated Audit

#24/25-2

Audit Committee | February 14, 2025

Background

Programs

Prevention and Health Promotion

Clinical and Family Services

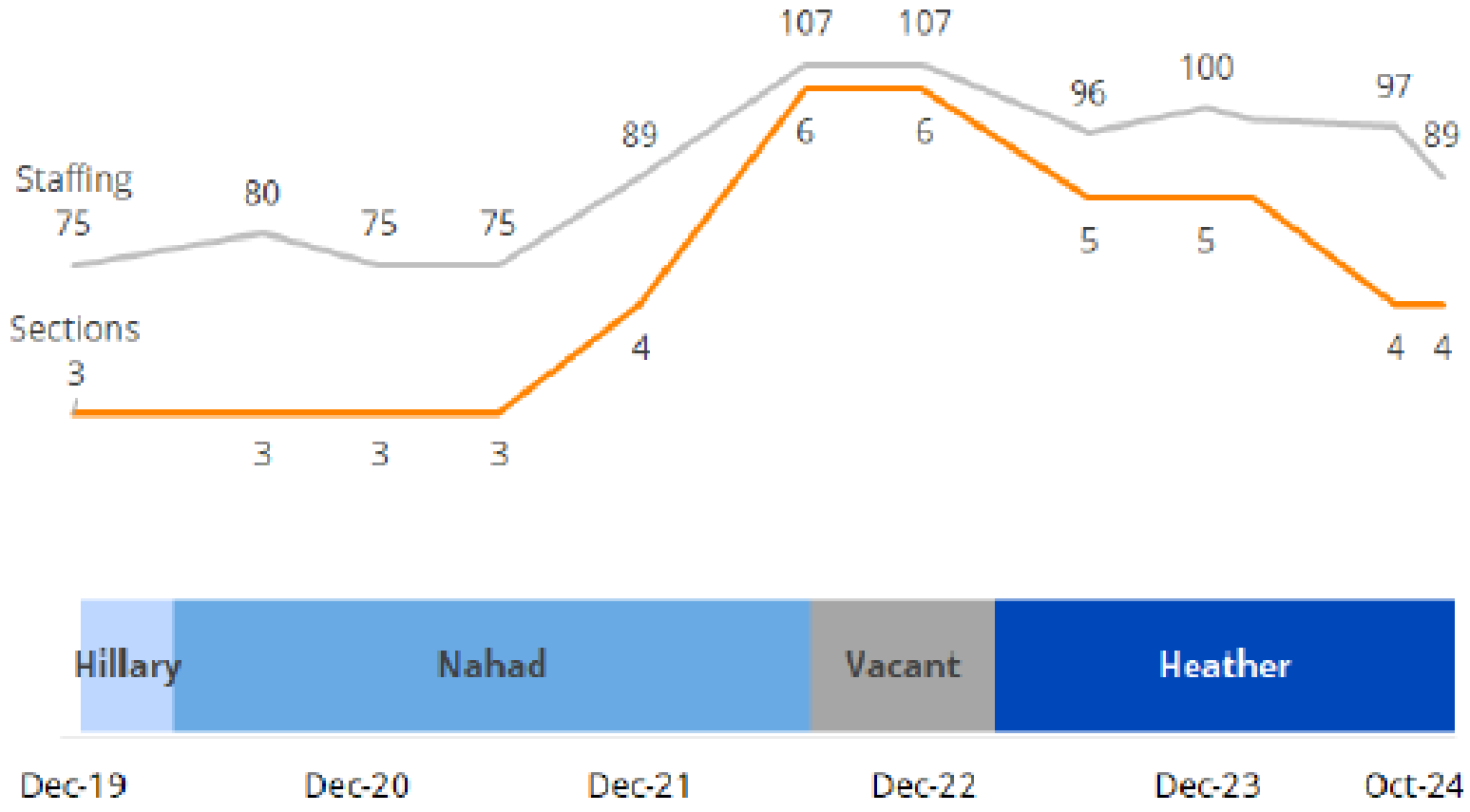
Communicable Disease Prevention and Management

Preparedness Engagement and Environmental Health

Changes

Figure I: Public Health experienced changes in staffing, sections, and deputy directors.

Source: County Human Resources Data



Audit Objectives

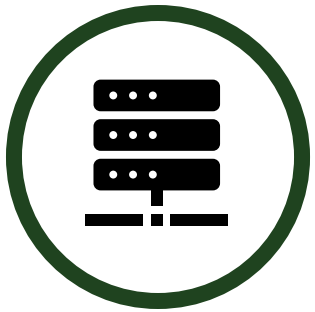
Risk survey in these areas:

1. Human Resources
2. Performance Reporting
3. Fiscal Controls
4. Procurement and Vendor Management
5. Grants
6. Information Technology
7. Safety and Accessibility
8. Any other State/Federal requirements

Fieldwork

Interview and checklist

Reviewed Information Systems



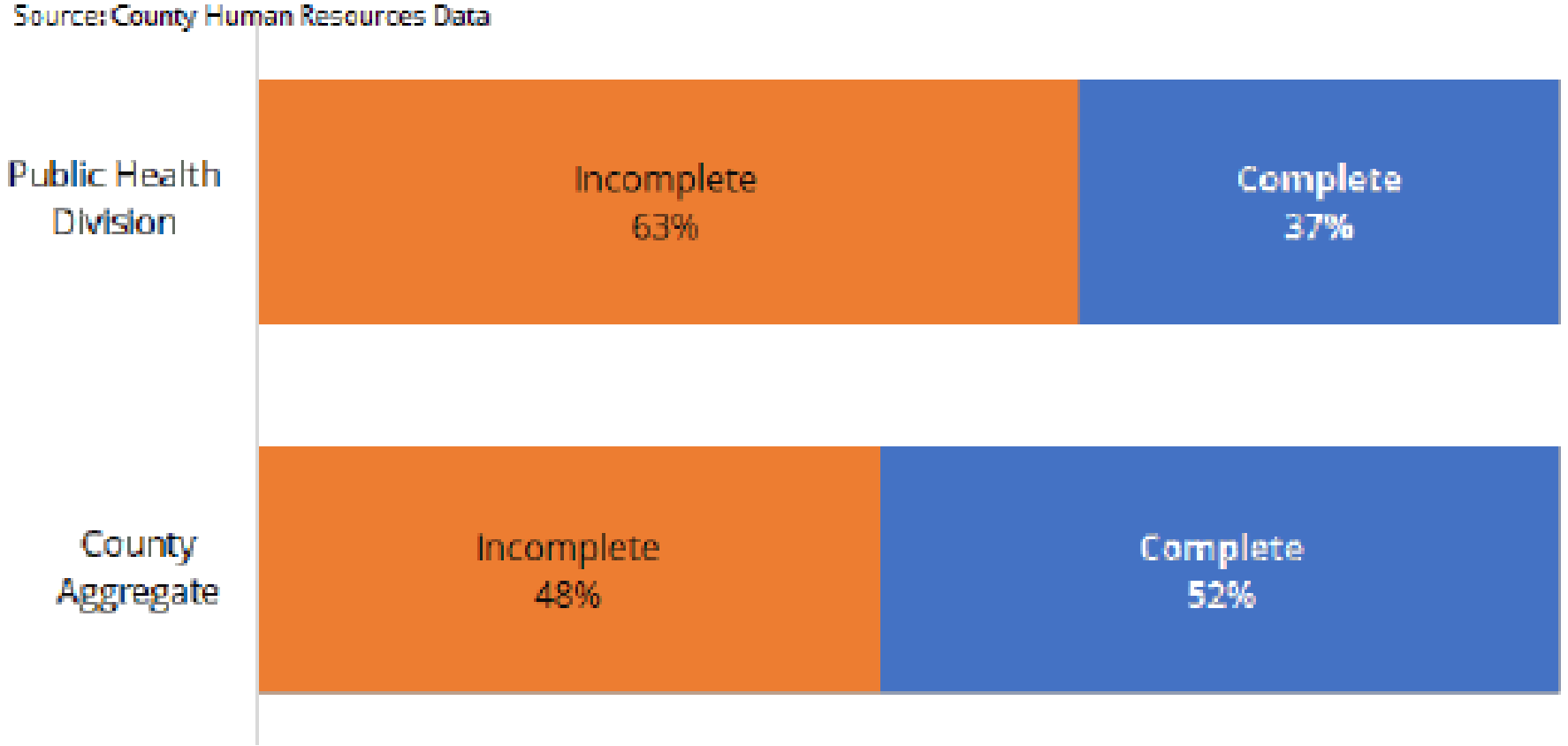
Best practices

Findings and Recommendations

Employee Evaluations

Figure IV: Public Health's 63% annual evaluation incompletion rate exceeds the County's rate.

Source: County Human Resources Data



What was happening

Annual
Check-ins

Regular
Weekly
Check-ins

2019 Performance
Management audit
32% incomplete
Countywide

2024 audit
statistics
48% incomplete
Countywide

2019 HR response
New Evaluation Tools

May 2025 Rollout

May be postponed further due to current structure

Recommendation

1. Promptly complete annual evaluations for direct reports and set expectations for timely completion.

Agree

- Prioritize completion of overdue evals
- Share the audit with supervisors and set expectations; managers will have an action plan
- Provide training to document regular check-ins into annual eval process

Performance Measures

Scattered sources for measures were sometimes hard to understand, not very collectible, and included limited outcome-focused results.

Recommendation

2. Improve reporting by developing a unified, public-facing report that aligns measures with updated strategic goals.

Mostly Agree

- Measures are accessible on the website
- Strategic planning underway (July 2025)
- Division will explore creation of a consolidated dashboard

Fiscal Procedures Incomplete

Inconsistent within division
EH had no documented mail procedures vs. Courtney – mail procedures
Outside Policy
Generic Receipt Book – no dept name, duplicate only
Missing
Funds Security Expectations (*where/how/under what circumstances*)
Accounts Receivable write off oversight (*after 120 days/correct $/correct client*)
Segregation of Duties by position/approach (*how is it accomplished*)
Concern specific to EH (*how is custody, approval, recording, oversight split*)

Recommendations

3. Strengthen controls over mailed payments and accounts receivable oversight; get receipt books
4. Revise current procedures to match practices

Agree

- Update policies and procedures to meet County policy (6 months)
- Document segregation of duties
- Purchase receipt books

Prepaid gift card oversight

Unaccounted for
2 x $10 Fred Meyer Cards 41 x $25 Regal Cinemas Cards (gaps in seq. - x of 120 or x of 30; inherited)
Accounted for but no longer in custody
72 x $10 Thrift Store Cards (on log; donated in 2023; new staff)
Audit independence
3 separate gift card logs audited by custodian
Audit reporting misunderstanding
Report of $19,500 on audit form (noted that all were used; s/b $0)

Recommendation

5. Reinforce accountability and practices for prepaid gift cards

Agree

- Meetings with custodians
- Reviewing policy/procedures
- Independent audits in January
- Monthly budget reviews

Data inconsistencies

Table I: Accurate organizational structure was not reflected in the County's Human Resources information system.

Program Manager	Information System Direct Reports	Actual Direct Reports
Manager A	4	6
Manager B	6	8
Manager C	3	4
Manager D	7	Unknown[2]

Recommendation

6. Establish a tracking system to monitor extent and frequency; report to HR Director

Accept the Risk

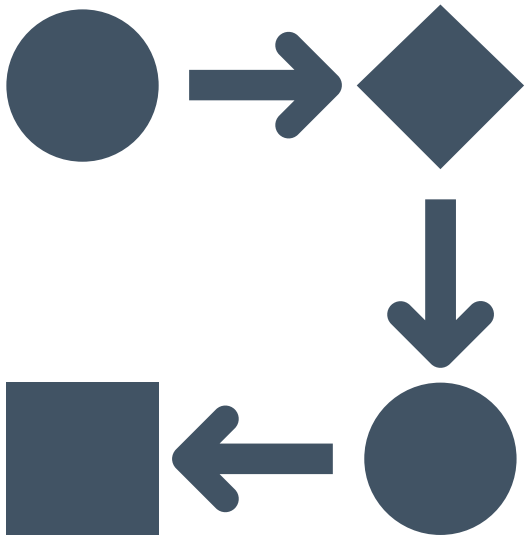
Will communicate with HR; DCHS is doing due diligence to ensure accuracy and will not create a tracking system

Observations

Contract Management

Updated procurement procedures

Grant requirements



Reviewed grants met requirements

Physical and Web Accessibility

Planned improvements

Don’t forget to fill out the survey!

Questions/ Comments?

Thank you