

The Office of County Internal Audit

Elected Sheriff Transition

#24/25-6



Audit Committee | February 14, 2025

Background

Transition



Sheriff Nelson
tenure 1993-2024
Appointed Sheriff
in 2015

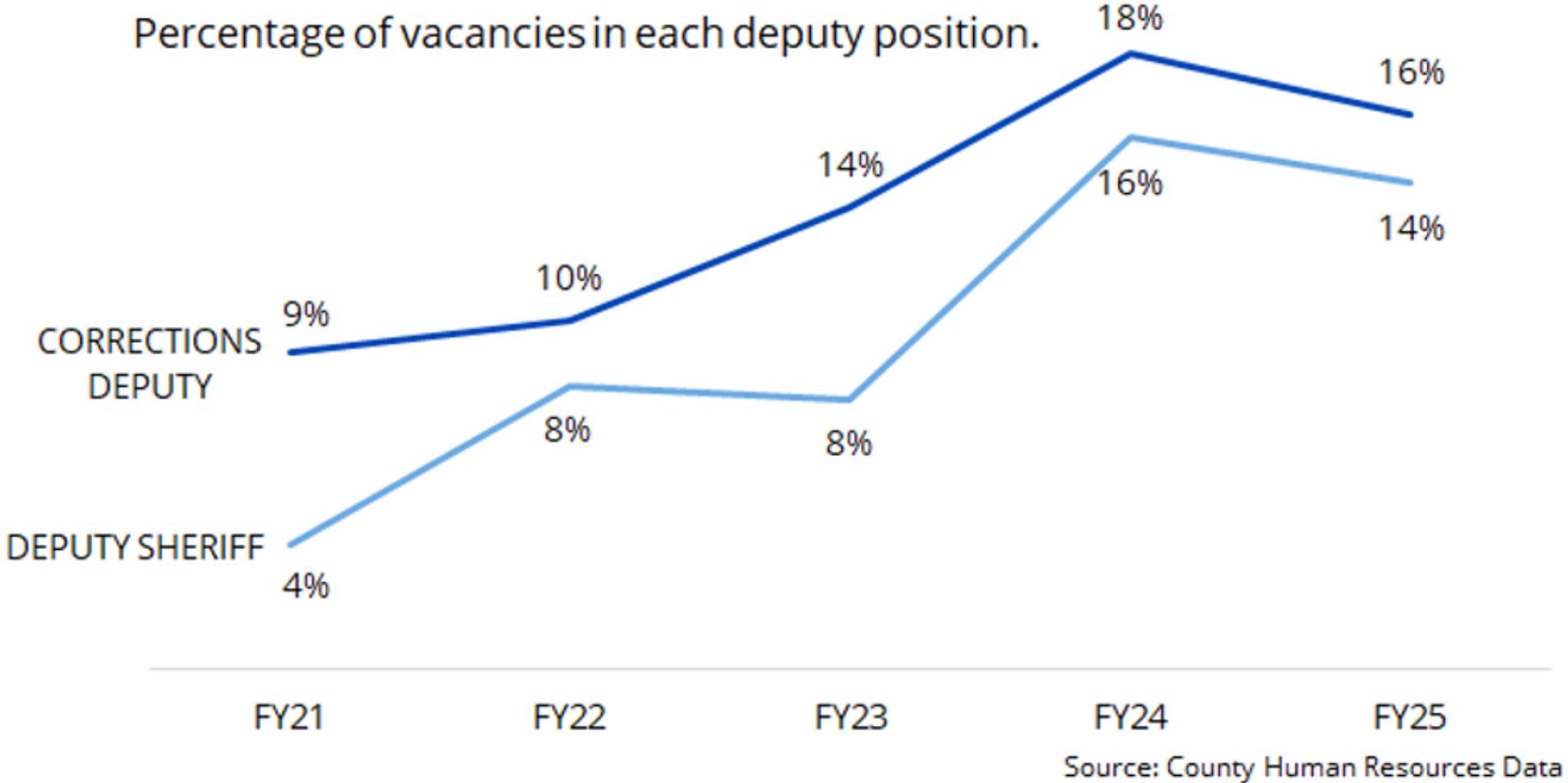


Sheriff van der Kamp
tenure 2003-current
Elected Sheriff in
November 2024



Staffing challenges

Figure I: Vacancies in both deputy positions continued to increase putting added pressure on existing staff.



Audit Objectives

1. Succession/Transition Plans
2. ORS 206 Compliance
3. Fiscal Controls
4. Access Controls
5. Asset Management
6. Prior Internal Audits
7. Prior External Audits

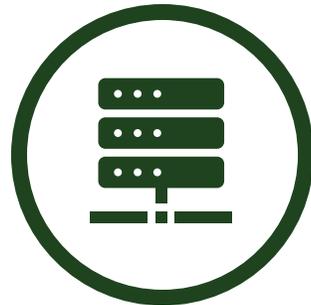


Fieldwork

Interviews



Reviewed
Information
Systems



Best
practices



Findings and Recommendations

Procurement compliance inconsistent



Reviewed Top 10 Vendors

Uniform supplier was paid more than \$175,000 in FY24 using individual PO's.

Vehicle Outfitter paid more than \$900,000 in FY24 using split payments.

Eight other vendors followed purchasing rules.



Recommendations

- 1 The Sheriff's Office should review and address any instances of split payments to ensure spending aligns with procurement rules and does not obscure total expenditures.
- 2 The Sheriff's Office should immediately formalize contracts with vendors for uniform purchases and vehicle outfitting services.



Agree

Updating processes for regular review and providing training



Financial Audits



MOSSADAMS

COLES

FY23 and FY24 past
deadline for submission



Recommendation

- 3 The newly elected Sheriff should continue with the plan to complete the overdue financial audits.



Completion is a priority



Financial Audits Prior Audit Finding

Sheriff's Office transition (7/1/2015) #14/15-9

August 2015



Deschutes County,
Oregon

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**Sheriff's Office transition
(7/1/2015)**

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Survey on this report](#)

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Jennifer Welander, Chair - Public member
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Nancy Blankenship, County Clerk
Dan Despotopulos, Fair & Expo Director



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2015 Transition found late COLES financial audits

Finance Dept made proposals
to the incoming sheriff



Recommendation

- 4 The newly elected sheriff should initiate a new strategy to ensure timely completion of Central Oregon Law Enforcement Services financial reporting and audits.



Assigned staff to oversee process and aiming for completion before end of FY25.



Fiscal Procedures Incomplete

Sheriff's Office - Comprehensive Cash Handling report #21/22-16

November 2022



Deschutes County,
Oregon

Recommendations

3

Sheriff's Office Comprehensive Cash Handling

Included service areas: Business Management, Corrections, Civil, Records,
Evidence, Street Crimes, and Central Oregon Drug Enforcement (CODE)

The Office of County Internal Audit

David Givans, CPA, CIA - County Internal Auditor

Aaron Kay - Performance Auditor

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Audit committee:

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Scott Reich - Public Member

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Two of three
recommendations still
unresolved after two
years.

Take survey by
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Recommendation #1

Using Munis to immediately receipt all payments as they are received and balance transactions daily:

The Records Unit does not make receipts for any payments received by mail or if the customer declines a receipt. The Records Unit does not balance monies received daily against any accounting system. Because of the inconsistent usage of receipts, they have no complete record of the monies received to test against when funds are counted. During deposit preparation, monies are recorded in Munis without any receipts used to determine an expected total.



Recommendation #3

Recording in the CODE fiduciary accounts the additional CODE checking account balance and activity:

CODE occasionally uses investigative funds for emergency operational purchases. Since these purchases do not meet the intent of the investigative funds, they must be adjusted for in the accounting system. The County maintains a fiduciary accounting of CODE monies to the extent the County is aware of how the funds are disbursed. The County currently is not routinely tracking the checking account activities. The County external auditor's report on internal control over financial reporting has noted issues in the last three years with material audit adjustments and/ or reconciliation.



Recommendation

- 3 The Sheriff should prioritize the resolution of outstanding audit recommendations, assigning clear responsibility for each guidance item to specific individuals to ensure accountability and timely completion.



Completion remains a priority.
Converting to cashless transactions



Observations

Transition planning effective



**Exceeded GFOA
best practices**



Statutory compliance completed



ORS 206



Don't forget to fill out the survey!

Questions/ Comments?



Thank you

