

Office of the County Internal Auditor

# Fair and Expo Recreational Vehicle Park Integrated Audit

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8/12/24



August 8, 2025

# Background

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# By the Numbers

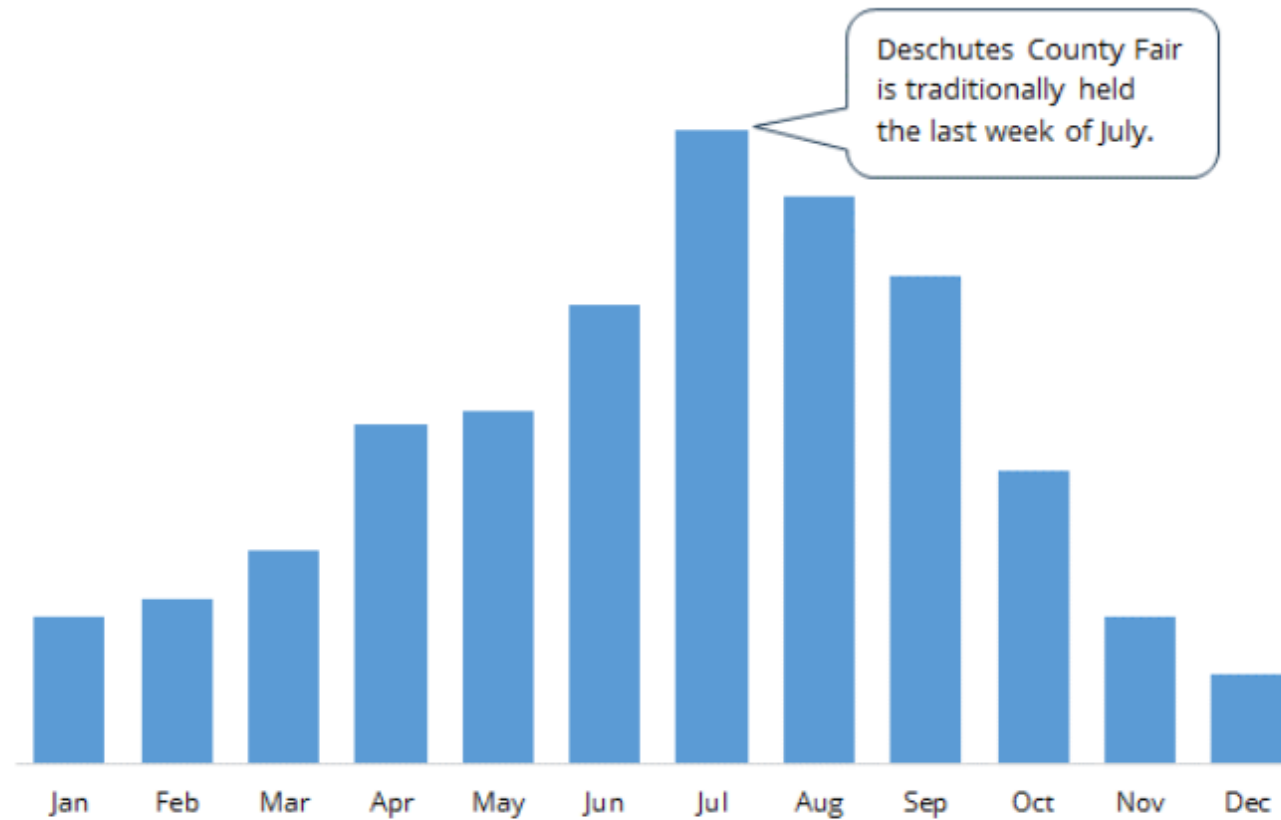
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- Opened in **2007**
- **105** full-service sites
- Access to fairgrounds with over **400** events annually



# Seasonality

Camping visits are highly seasonal, peaking during the Deschutes County Fair.



Source: County Financial Information



# Recommendation Updates

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# No future performance reporting

## Slow start to other recs



Resolved

*Management addressed risk.  
Auditors will no longer monitor.*



In Process

*Recommendations are in  
progress. Auditors will continue  
to monitor.*



Accept Risk

*Management accepted the risk of  
not implementing the  
recommendation.*



Working with Finance to assess fraud risks.

In Process



## **We Found**

No fraud assessment. Assessments are a vital opportunity for managers and staff to collaboratively identify potential fraud and design preventive measures.

## **We Recommended**

Fair and Expo Center management should conduct a fraud risk assessment for the Recreational Vehicle Park and document outcomes.

## **Update**

Management reported that they are working with Finance to strengthen controls and transparency. The work will include onsite observations and evaluation.



Plans to update cash handling procedures.

In Process



## **We Found**

No comprehensive accounting procedures to provide effective control, supervision, and adherence during the implementation of new software.

## **We Recommended**

Incorporate fraud risk assessment results into updated cash handling procedures.

## **Update**

Working with the Finance to strengthen controls and transparency. Following completion of the work, management will update cash handling procedures.





Information security procedure updates planned.

In Process



## **We Found**

As new information systems were implemented, Management did not establish procedures to address information security.

## **We Recommended**

Incorporate the fraud risk assessment results into information security procedures for the Park reservation system.

## **Update**

Working with the Finance to strengthen controls and transparency. Following completion of the work, management will update security procedures.



Working towards website compliance with Americans with Disabilities Act.

In Process



## **We Found**

The Park website may not meet Americans with Disabilities Act compliance requirements.

## **We Recommended**

Follow through with plans to rebuild the webpage to improve accessibility and establish procedures to periodically evaluate web content for Americans with Disabilities Act compliance.

## **Update**

Management reported that they have conducted an initial review of their website and are working on improvements and have implemented some changes.



No future reporting on Recreational Vehicle Park performance.

Accept Risk 

## **We Found**

Reporting focused on revenues, expenses, and local economic impact. However, operational indicators often did not include verifiable evidence.

## **We Recommended**

Establish and report on performance measures for the Recreational Vehicle Park.

## **Update**

Management decided not to establish performance measures for the Park.



# Next Steps

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We'll continue to follow-up on in process recommendations during annual global follow-ups.



# Questions and Comments?

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