

Office of the County Internal Auditor

Elected Sheriff Transition Audit

Original audit published
2/6/25



April 17, 2026

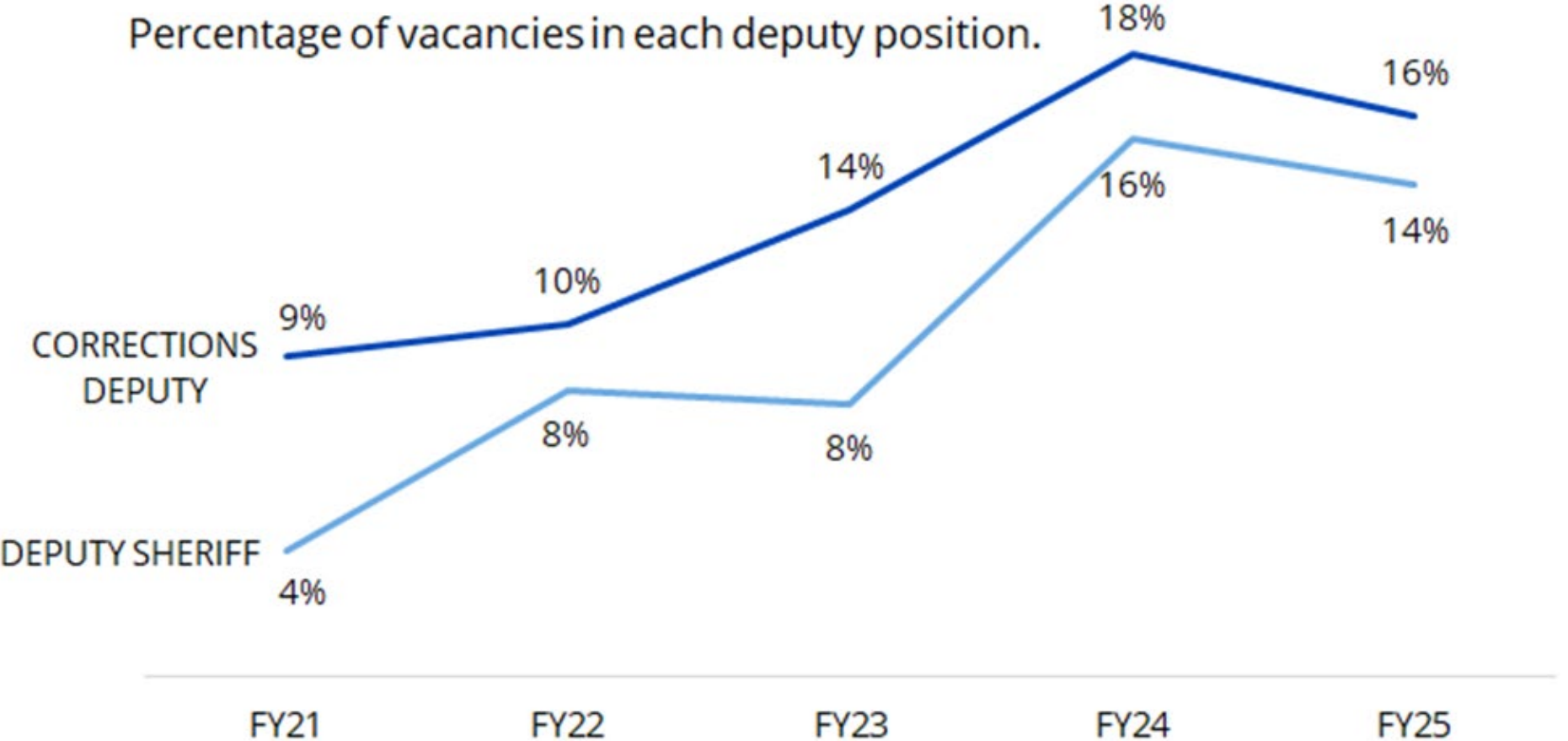
Note on Scope

- Scope included the transition between former Sheriff Shane Nelson and former Sheriff Kent van der Kamp.
- No 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.



Background

Vacancies Increased



Source: County Human Resources Data



Successful transition planning

- Workforce Planning
- Succession Planning
- Knowledge Management
- Recruitment and Retention



Statutory Compliance: ORS 206

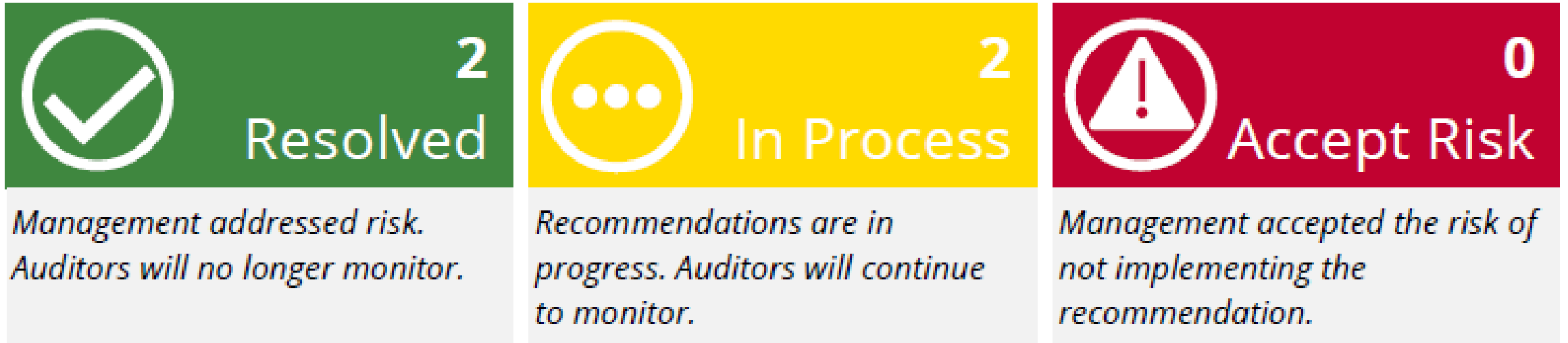
- Responsibility for jail and inmates
- Civil papers
- Accounting for all funds
- Filed with County Clerk and Treasurer



Recommendation Updates

Contracting and Reporting Improved

Oversight Capacity Still Emerging



** UPDATE: +1 Resolved



Finalizing plans for new dedicated procurement staff.

In Process



We Found

Split payments to avoid competitive procurement.

We Recommended

Reviewing and addressing incidents of split payments.

Update

Finalizing plans to create a new position to oversee procurement.



Contracts in place for uniform purchases and vehicle outfitting.

Resolved



We Found

\$900,00 in payments without contracts in place to protect County from risk.

We Recommended

Formal contracts for uniform purchases and vehicle outfitting.

Update

Staff leveraged a cooperative agreement with the City Salem for uniforms and a statewide agreement for vehicle outfitting.



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

Resolved



We Found

Late financial statements for Central Oregon Law Enforcement Services leading to coming out of compliance with state law meant for transparency.

We Recommended

Continuing with plans to complete overdue financial audits.

Update

Fiscal Year 2024 audit completed in November 2025. Auditors completed Fiscal Year 2025 and plan to submit soon.



Working on new agreement for financial services.

Resolved
After
Report



We Found

A long history of late financial reporting reducing transparency and accountability.

**We
Recommended**

Adopting a new practice for financial reporting. Options included transferring responsibility to another agency, contracting with an outside firm, or delegating responsibility to County staff.

Update

Working on an agreement to delegate responsibility to County Finance staff.



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.



Discussion

Potential Question Prompts

- Is a dedicated new position a proportionate response to the split-payment finding, or could we expect reviews built into existing oversight?
- Do cooperative or statewide agreements adequately address Deschutes-specific risks? When would we like to see tailored language?

