

Office of the County Internal Auditor

Public Health Integrated Audit

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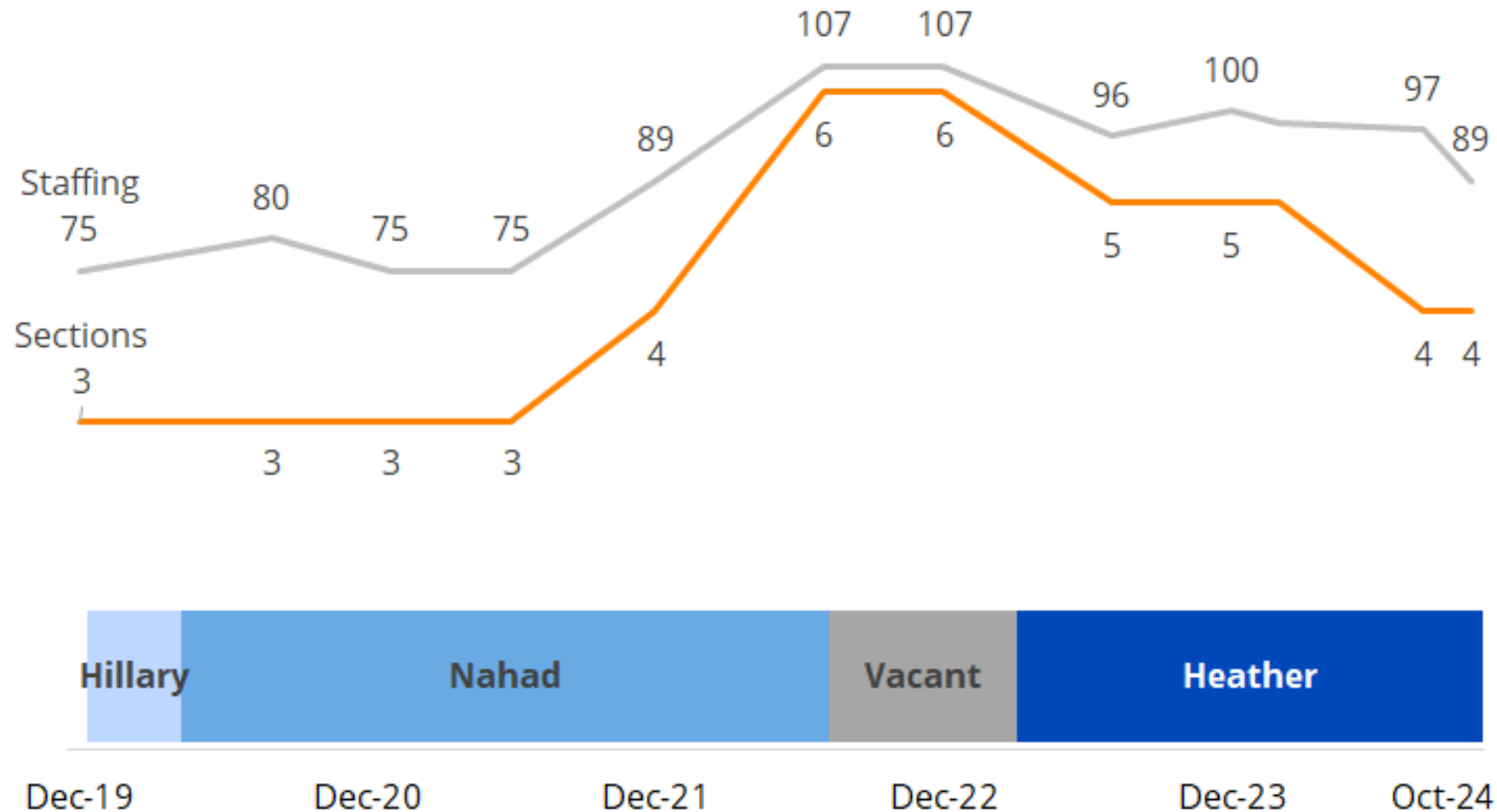


December 12, 2025

Background

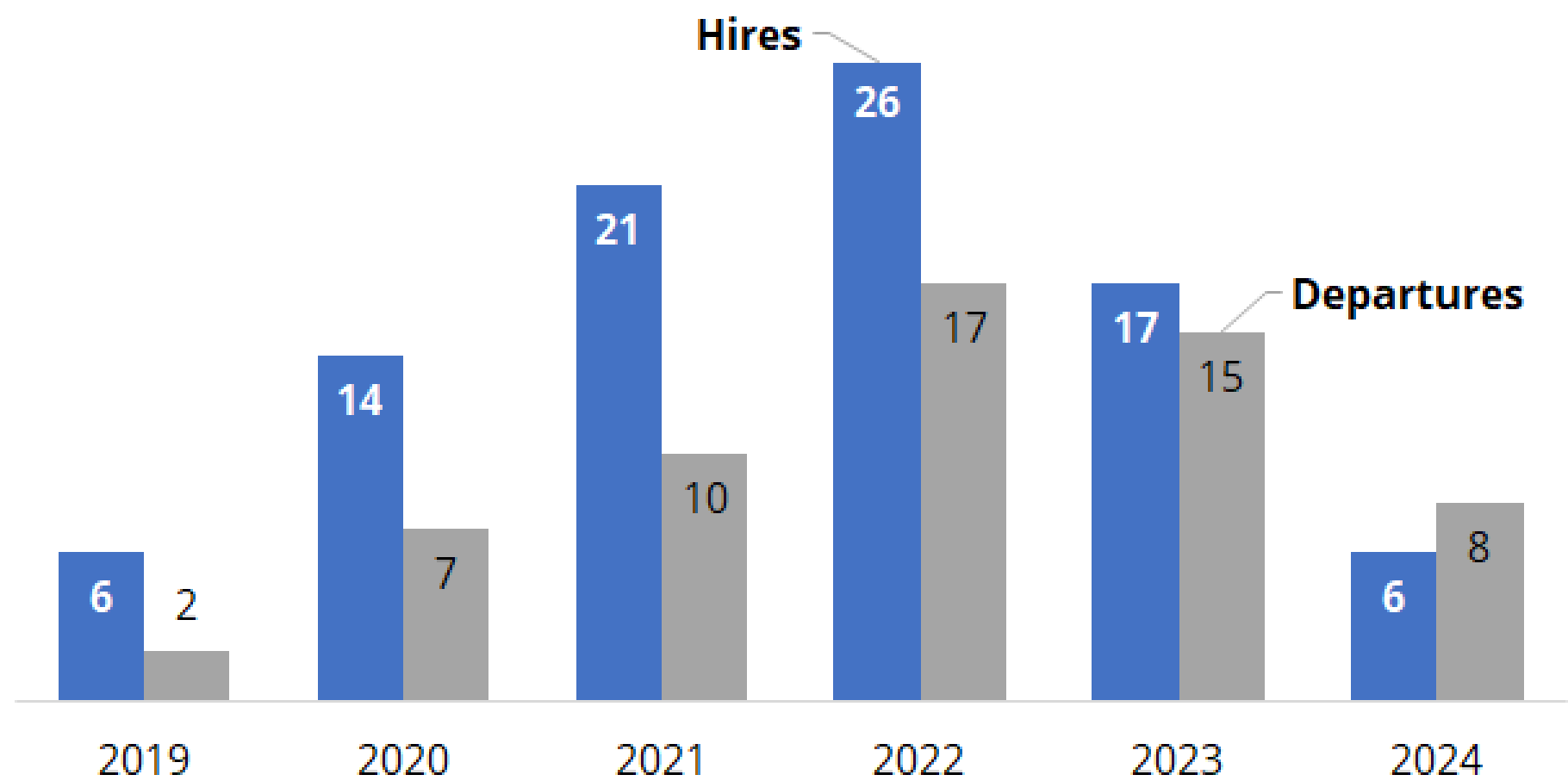
Public Health experienced changes in staffing, **sections**, and **deputy directors**

Source: County Human Resources Data

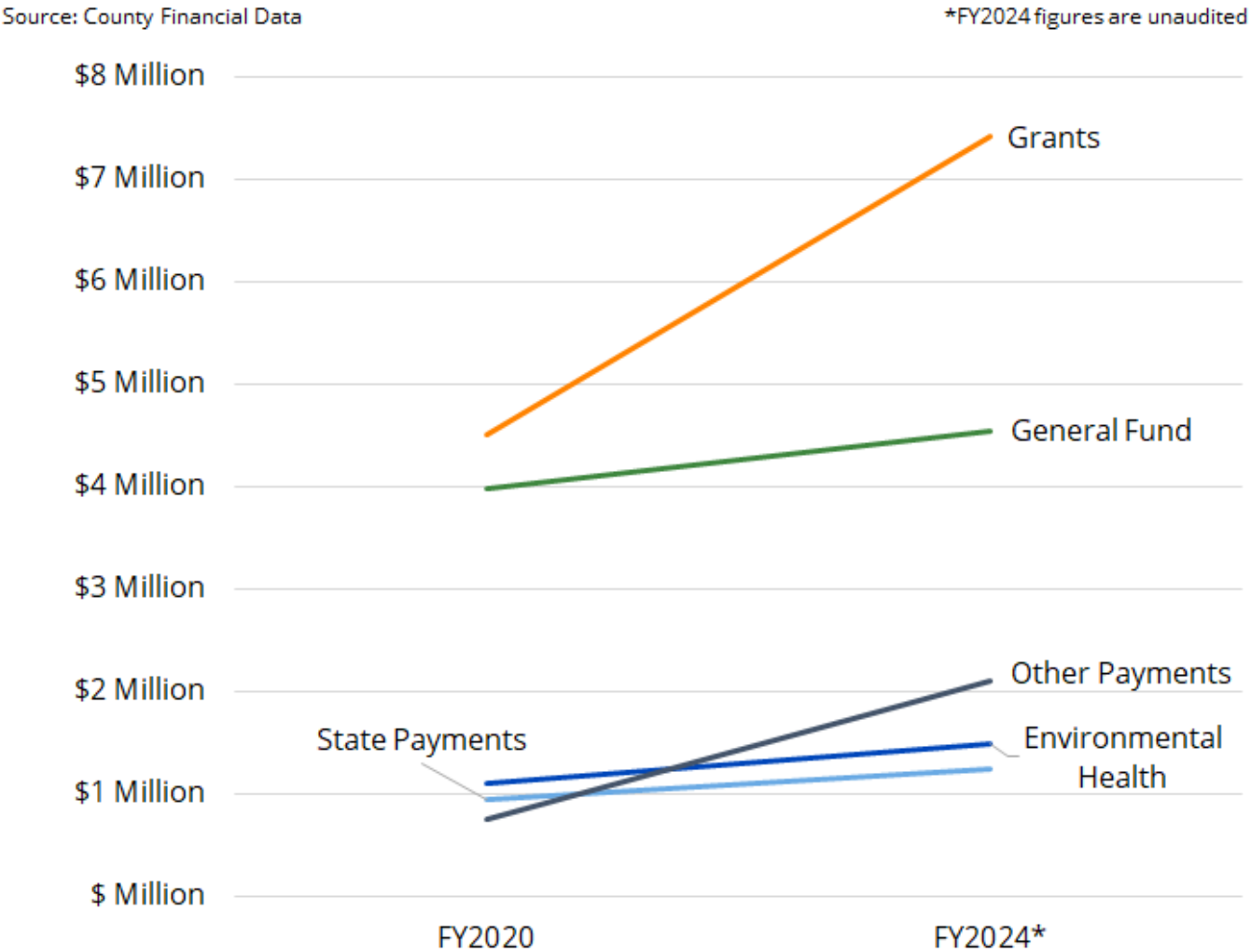


The staffing patterns experienced in 2019 have not yet returned

Source: County Human Resources Data



Grant funding was critical to meeting the division's operational needs.



Errata

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- Report updated on November 4, 2025.
 - Previous version relied on employee evaluation data from the Human Resources data system which was missing records.
 - Revised analysis supports the same conclusion.



Recommendation Updates


Commitment to Employee Performance Reporting

Exploring Department Reporting Improvements




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.



Clear expectations for completing employee performance evaluations in place.

Resolved



We Found

Though the County as a whole faced persistent delays in completing employee evaluations, the Public Health completion rate was lower.

We Recommended

Completing annual performance evaluations promptly with a division-wide expectation for timely completion of evaluations.

Update

Clear expectation set at staff meeting. Goal related to completing direct report evaluations added to all supervisor evaluations.



Considering approaches to comprehensive performance reporting.

In Process



We Found

Numerous measures scattered across reporting platforms that hindered a clear understanding of department's overall performance.

We Recommended

A unified, public-facing report that aligns measures with the updated strategic plan goals.

Update

Public Health is continuing to explore the best approach to implement this recommendation.



Plans to update cash control procedures.

In Process



We Found

Cash controls practices were in place to prevent theft, but incomplete procedures weakened controls.

We Recommended

Strengthened controls over mailed payments and accounts receivable oversight and receipt books that meet county policy.

Update

Using proper receipt books. Updated cash control procedure, including receiving by mail, by February 2026.



Plans to update cash control procedures.

In Process



We Found

A comprehensive risk assessment was in place, but it overlooked the role of written procedures as a key tool to mitigate fraud risk.

We Recommended

Revise procedures incorporating cash collection practices, workflows, and defined responsibilities, reflected in the annual risk assessment.

Update

Staff said they planned to update revenue collection procedures by February 2026.



Updates to gift card procedures planned for 2026.

In Process



We Found

Gift card logs showed several inconsistencies when compared to physical count audit records.

We Recommended

Reinforced accountability expectations and practices for prepaid gift cards either through training, monitoring, or revising procedures.

Update

Gift cards audited in January and June 2025. Updates to procedures by June 2026.



Will report but not track or monitor Human Resources data errors.

Accept Risk



We Found

Data inconsistencies in the enterprise information system exposed the Public Health division to risks.

We Recommended

Establishing a tracking system to monitor the extent and frequency of data errors in the enterprise information system with reporting to Human Resources.

Update

Public Health declined to implement a recommendation to track and monitor data entry errors occurring in another department.



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.



Questions and Comments?

