



Deschutes County,
Oregon

FOLLOW-UP REPORT County Clerk Transition

(Internal audit report #20/21-11 issued July 2021)

Internal Audit

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1. Introduction

 "Audit objectives" define the goals of the audit.

1.1 BACKGROUND ON AUDIT

Audit Authority:

The Deschutes County Audit Committee has suggested that follow-ups occur within nine months of the report. The Audit Committee would like to make sure departments satisfactorily address recommendations.

1.2 OBJECTIVES and SCOPE

Objectives:

The objective was to follow-up on recommendations from the original audit.

Scope:

The follow-up included nine (9) recommendations from the internal audit report for County Clerk Transition (#2021-11), issued in July 2021. The original internal audit report should be referenced for the full text of recommendations and associated discussion. The follow-up reflects the status as of April 2022.

1.3 METHODOLOGY

The follow-up report was developed from information provided by Steve Dennison, County Clerk, and Chris Doty, Road Department Director. Comments were sought for the status of the outstanding recommendations. Follow-ups are, by nature, subjective. In determining the status of recommendations that were followed up, we relied on assertions provided by those involved and did not attempt to independently verify those assertions. The updates received are included in **Appendix I**.

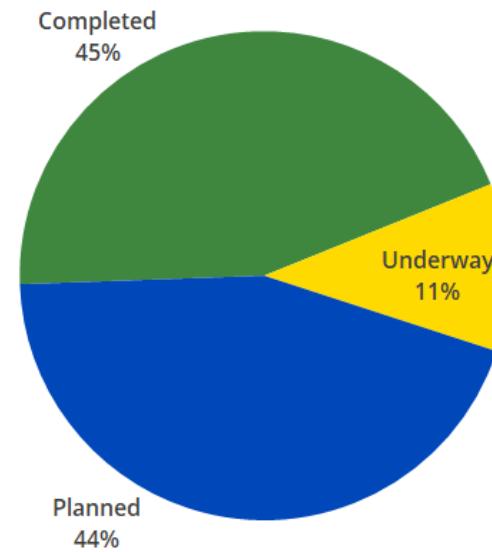
Since no substantive audit work was performed, Government Auditing Standards issued by the Comptroller General of the United States were not followed.

2. Follow-up Results

Figure I -

How were recommendations implemented?

The follow-up included nine (9) outstanding recommendation agreed to by the County Clerk and the Road Department. **Figure I** provides an overview of the implementation status of the recommendations.



With this follow-up, forty five percent (45%) of the outstanding recommendations have been addressed. As indicated in the provided responses, several of the recommendations have not been fully addressed as the County Clerk needs to coordinate timeframes with vendors.

The details of the follow-up are included at the end of the report in **Appendix I**. In interpreting the status, Internal Audit may sometimes raise or lower the status provided by the department based on the communication(s) received from the department.

APPENDIX**Appendix I – Updated workplan for recommendations for #20/21-11
(status as of April 2022)**

Items that are not completed are greyed out.

Rec #	Recommendations	Status	Estimated or Actual Date of Completion	Updated Follow-up comments
1	It is recommended for the County Clerk to document this transitional information noted above for their successor.	Completed	8/1/2021	Nancy completed her transfer of information before retiring.
2	It is recommended for the Clerk's Office identify and proceed with developing contracts and contract renewals with significant vendors.	Planned	Unknown	We plan to have all contracts and renewals up to date as soon as possible. Estimated date is difficult to pinpoint as we will be working with vendors.
3	It is recommended the Clerk's Office enter any contracts into the County financial system as contracts so that effective approvals and contract management can occur.	Planned	Unknown	As contracts are brought up to date, we are intending to enter and track them in Munis.
4	It is recommended the Clerk's Office periodically (at least annually) request a report of the access cards with access to their offices.	Completed	Completed for 2021, but ongoing review.	First request of report was done as a part of this audit. We have a calendar reminder to request this report at the end of the calendar year.

Rec #	Recommendations	Status	Estimated or Actual Date of Completion	Updated Follow-up comments
5	It is recommended for the Clerk's Office to suspend any access they deem inappropriate.	Completed	Completed for 2021, but ongoing review.	This was done as part of the audit process and will be reviewed annually at the same point as the access card report request.
6	It is recommended for the County to consider addressing the remaining recommendations from the Office of Homeland Security.	Underway	Ongoing	We are taking appropriate steps to address recommendations from Homeland Security.
7	It is recommended for more effective control to use a log to track who checked out/in the procurement card (date/time) and any associated expenses made while in that person's custody.	Completed	8/1/2022	A log was created and is in place.
8	It is recommended for the Clerk's Office to see if the recording software provider can further improve the audit trail.	Planned	Unknown	A software change will need to be made and the timeframe of this update is currently unknown as enhancements from this vendor are provided in a prioritized order.
9	It is recommended for the County to amend code section 8.35.070(D) to direct the notification responsibilities to a more appropriate party than the County Clerk.	Planned		{ROAD} This recommendation is noted and will be incorporated into a future update to Code Section 8.35, which is currently not scheduled in the near term.

{End of Report}