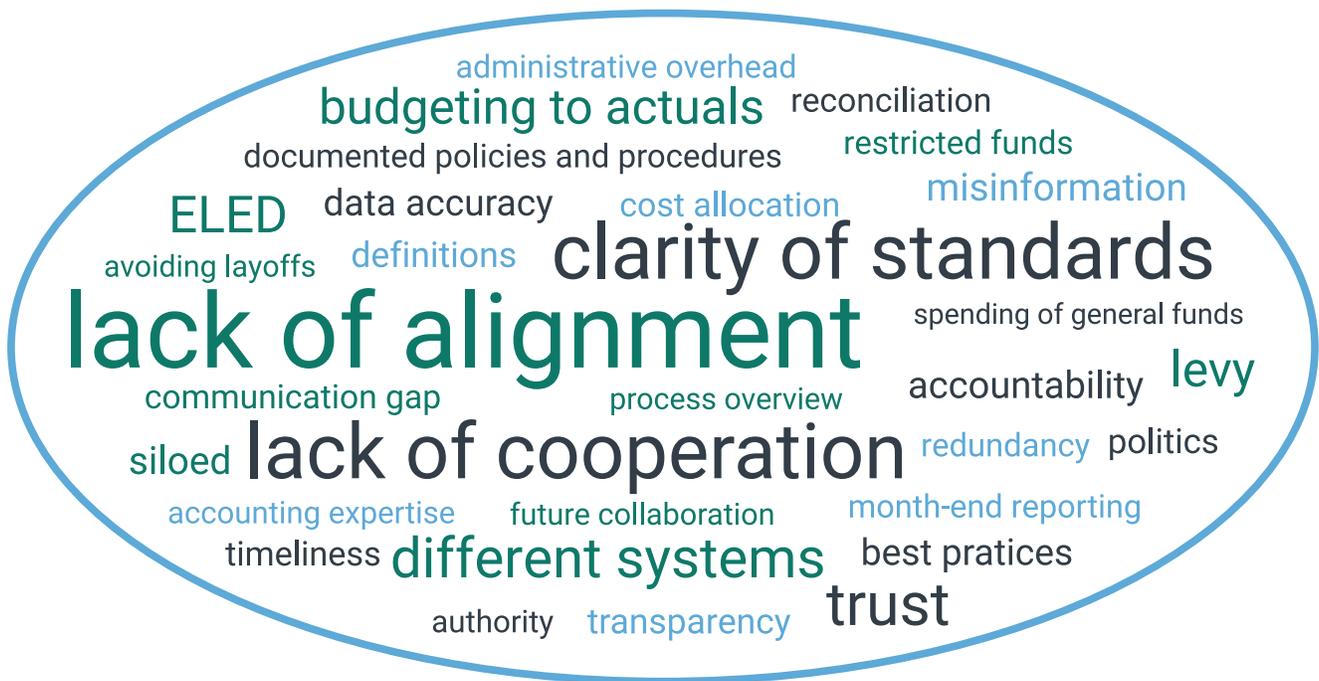


# FY23-24 Budget Committee Advisory Motion Observations & Analysis



During the May 24, 2023, Clackamas County Budget Committee meeting, an advisory motion was passed to better understand the Sheriff's Office's financial environment. In response, the Office of County Internal Audit offered seven recommendations as a result of independent observations and analysis.

## Observations



“ Without defined processes or policies, setting expectations for outcomes is difficult and holding stakeholders accountable becomes almost impossible.  
Source: GFOA Finance Business Process Assessment Report, November 2018 ”

## Root Causes

- Internal Controls
- Data Governance & Rule-Based Processing
- Workflow Management
- Systems & Resources

## Recommendations

- Clarify roles & responsibilities
- Clarify ELED
- Clarify Levy
- Document budget expectations
- Document and analyze process flows
- Provide timely and complete monthly financial reports
- Review external consulting reports