



## AGENDA

### Internal Audit Oversight Committee

Wednesday, June 14, 2023  
2:00 p.m. to 4:00 p.m.

Virtual meeting – Panelist links provided via 6/7/2023 email and updated calendar invite.  
Public link available on Clackamas County Internal Audit Oversight Committee [website](#)

Time	Topic	Presenter(s)	Materials	Expectations
2:00	Welcome and introductions (5 min)	Chair Minh Dan Vuong	Note: All meeting materials provided prior to meeting start.  Note: No public comments will be heard. Emailed comments are welcome at <a href="mailto:OCIA@Clackamas.us">OCIA@Clackamas.us</a>	Call to order/roll – Review meeting agenda; Identify new business, if any
2:05	March 8, 2023, meeting minutes (5 min)	Chair Minh Dan Vuong	1_2023_03_08 Minutes_draft for approval	<b>Action requested -</b> Recommend review and adopt, with necessary edits, if any  <b>Recommended Motion –</b> “Move to adopt the March 8, 2023, meeting minutes as written”
2:10	Emergency Rental Assistance Program engagement results (20 min)	Kathy Yeung, Senior Internal Auditor, Rod Cook, H3S Director, Denise Swanson, H3S Deputy Director, Brenda Durbin, H3S Social Services Division Director	2_Emergency Rental Assistance Program - Report Presentation 3_Emergency Rental Assistance Program, Report #2022-03	Informational – solicit feedback
2:30	Information Security Program engagement results (10 min)	Jodi Cochran, County Internal Auditor	4_Information Security Program - Report Presentation 5_Information Security Program, Public Report #2022.05	Informational – solicit feedback

Time	Topic	Presenter(s)	Materials	Expectations
		Linu Parappilly, Technology Services Director Dave DeVore, Technology Services Deputy Director		
2:40	Executive Session: Information Security Program engagement results (10 min)	Jodi Cochran, County Internal Auditor Linu Parappilly, Technology Services Director Dave DeVore, Technology Services Deputy Director		Executive Session under ORS 192.660(2)(f) to discuss exempt records.  Informational – solicit feedback.
2:50	Break (10 min)			
3:00	Quarterly status updates (10 min)	Jodi Cochran, County Internal Auditor	6_2022 Audit Plan – 6.14.2023 Status 7_QAIP – 6.14.2023 Status	Informational – solicit feedback
3:10	2023 Audit Plan (20 min)	Jodi Cochran, County Internal Auditor	8_FY23-24 Audit Plan Presentation 9_2022 Risk Assessment and FY23-24 Audit Plan	<b>Action requested -</b> Recommend review and adopt, with necessary edits, if any  <b>Recommended Motion –</b> “Move to adopt the FY23-24 Audit Plan as proposed”
3:30	Round Table	All		
	Meeting adjournment	Chair Minh Dan Vuong		
<b>Next IAOC Meeting: Wednesday, October 11, 2023, 2:00 p.m. to 3:00 p.m.</b>				

**FUTURE INTERNAL AUDIT OVERSIGHT COMMITTEE MEETING SCHEDULE**  
Quarterly on second Wednesday of the month (March, June, September, December)

Day	Date	Time	Location
Wednesday	October 11, 2023	2:00 p.m. to 3:00 p.m.	ZOOM

Internal Audit Oversight Committee meetings are public meetings, conforming to Oregon's Public Meeting Law. We encourage all interested to join for observation. If you would like to share comments with the Committee, please email your thoughts to [OCIA@Clackamas.us](mailto:OCIA@Clackamas.us). All emails received by the Office of County Internal Audit will be provided to the Committee members for consideration.

The Clackamas County Internal Audit Oversight Committee is established under the authority provided in County Code Chapter 2.15: County Internal Auditor. It is comprised of two County Commissioners, the County Administrator, the County Counsel and three community members representing cumulative expertise in local government, finance, risk, information security, equity and process improvement.

Through oversight of the Office of County Internal Audit activities, the Committee's mission is to enhance and protect Clackamas County's organizational value by promoting risk-based and objective assurance, advice and insight. The Committee is authorized to:

- ✓ Evaluate management's response to audit recommendations and noted opportunities for improvement.
- ✓ Ensure no unreasonable restrictions are placed on the County Internal Auditor.
- ✓ Support transparent communication between the County Internal Auditor, County Administrator and Board of County Commissioners.
- ✓ Monitor Office of County Internal Audit activities by working with the County Internal Auditor.

Committee members do not direct staff, and County operational strategies and management decisions are not made during these meetings. The Office of County Internal Audit and the Internal Audit Oversight Committee encourages management to facilitate those discussions and activities in different venues - allowing County governing bodies to provide County leadership and direction. Internal Audit Oversight Committee meetings serve to raise awareness, transparency and accountability - to build public trust through good government.