



# MEETING MINUTES

## Internal Audit Oversight Committee

Tuesday, January 11, 2022  
1:00 p.m. to 2:30 p.m.

Virtual meeting

- |  |   |   |  |   |  |   |
|--|---|---|--|---|--|---|
| <input checked="" type="checkbox"/> Minh Dan Vuong, IAOC Chair, Community Member | <input checked="" type="checkbox"/> Darlene Kargel, Community Member      | <input checked="" type="checkbox"/> Stephanie Gallegos, Community Member        | <input checked="" type="checkbox"/> Tootie Smith, Chair of Board of County Commissioners | <input checked="" type="checkbox"/> Paul Savas, Vice-chair of Board of County Commissioners | <input checked="" type="checkbox"/> Gary Schmidt, County Administrator | <input checked="" type="checkbox"/> Stephen Madkour, County Counsel |
| <input checked="" type="checkbox"/> Brian Nava, County Treasurer (non-voting)    | <input checked="" type="checkbox"/> Jodi Cochran, County Internal Auditor | <input checked="" type="checkbox"/> Kathy Yeung, County Senior Internal Auditor | <input checked="" type="checkbox"/> Scott Anderson, Video Production Coordinator, PGA    |   |  |   |

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/ Assignments
Welcome and Introductions	Chair Minh Dan Vuong	Chair Minh Dan Vuong opened the meeting and welcomed the IAOC members. Members introduced themselves. Jodi Cochran, County Internal Auditor, provided the roll call.  It was announced: "Today's meeting is a public meeting and is accessible via ZOOM to any member of the community who would like to observe. We will not	None

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		be taking public comment during the meeting. Emailed comments are welcome at <a href="mailto:OCIA@Clackamas.us">OCIA@Clackamas.us</a> . All comments received will be provided to Committee members.”	
September 8, 2021, minutes  November 4, 2021, special meeting minutes	Chair Minh Dan Vuong	<p>The draft September 9, 2021, and November 4, 2021, IAOC meeting minutes were presented.</p> <p>Stephen Madkour, County Counsel, moved to adopt the September 9, 2021, draft minutes as written. Tootie Smith, BCC Chair, seconded the motion. The motion was approved unanimously by voice vote.</p> <p>Stephen Madkour moved to adopt the November 4, 2021, draft minutes as written. Paul Savas, BCC Vice-Chair, seconded the motion. The motion was approved unanimously by voice vote.</p>	<p><b>September 8<sup>th</sup>, 2021, minutes approved as written.</b></p> <p><b>November 4<sup>th</sup>, 2021, minutes approved as written.</b></p>
Elections Ballot Security Audit	Jodi Cochran, County Internal Auditor	<p>Chair Vuong noted that the Clerk was unable to attend the meeting. A special meeting on January 24<sup>th</sup>, 2022, will allow for joint conversations with the Clerk to discuss the Elections Ballot Security Audit in greater detail.</p> <p>Jodi presented the Elections Ballot Security Audit PowerPoint, which included why the engagement is important, what was found, what was not address, what was recommended, and what is being done. Jodi also noted that there were no restrictions, barriers, or undue influence placed on the auditor during the audit process, and there was no impairment to the independence or objectivity of the auditor.</p> <p>It was noted that the Clerk agreed with two of the four recommendations. The Clerk agreed with the recommendations to enforce physical security protocols and disagreed with the value of enhancing existing ballot processing controls. Jodi noted that it is management’s right to disagree with audit recommendations. As part of professional standards, the County Internal Auditor will inform the Committee if she believes management is accepting too great a risk or not</p>	<b>Informational</b>

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		<p>adequately demonstrating an awareness. At this time, Jodi believes the Clerk is aware of the potential risks which chain of custody controls mitigate. The status of all four recommendations will be monitored in the coming months. If evidence exists that management is unnecessarily accepting significant risks, Jodi will bring that information to County Administration and this Committee.</p> <p>Members discussed the areas of improvement in the election process and provided remarks about the integrity and transparency demonstrated at the County. When questions were asked about the criteria used in the audit engagement, Jodi provided clarification that the State’s standards and expectations of the election process in Oregon, as defined in Statue and the Vote by Mail Procedures Manual, were used.</p> <p>Jodi reiterated that this audit provided an opportunity for collaboration and communication with the Clerk and her team. No barriers to access were noted during this engagement. Chair Vuong commended Jodi for the excellent report that highlighted the observations, recommendations, and best practices.</p>	
2021 Annual Risk Assessment and 2022 Audit Plan	Jodi Cochran, County Internal Auditor	<p>Jodi presented the slides for the annual risk assessment and audit plan, which highlighted the roles of the Office of County Internal Audit (OCIA) and the IAOC, 2021 risk assessment results, and the proposed 2022 audit plan. When inquired about the timeline of the audit engagements, Jodi noted the OCIA will work on a timeline to best address the timing of projects and engagements.</p> <p>Members provided feedback on the IT audit engagement being a great first step to assess the County’s current systems and risk. Additionally, commentary and clarification were provided regarding the other proposed audit engagements.</p> <p>Tootie Smith moved to adopt the 2022 Audit Plan as written. Stephen Madkour seconded the motion. The motion was approved unanimously by voice vote.</p>	<b>2022 Audit Plan approved as written.</b>

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		Jodi noted that Commissioner Paul Savas will be transitioning out and Commissioner Martha Schrader will be transitioning in as the voting member. The committee thanked Paul for his service, participation, and insights.	
2021 Audit Plan & Quality Assurance Improvement Program (QAIP) status updates	Jodi Cochran, County Internal Auditor / Kathy Yeung, Senior Internal Auditor	Jodi provided the QAIP Q4 Status report.  Professional Standards require the establishment of a Quality Assurance and Improvement Program (QAIP) to ensure the adequacy and effectiveness of an internal audit function. The Q4 report details specific County Internal Audit strategies and goals. Additionally, it serves as a method of addressing specific Standards and ensuring accountability.	<b>Informational</b>
Round Table	All	No additional comments made.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 2:20 p.m.	
		Next scheduled meetings:  Monday, January 24, 2022 10:00 a.m. to 10:45 a.m. Location: Virtual  Wednesday, March 9, 2022 9:30 a.m. to 11:00 a.m. Location: TBD <i>Subsequently rescheduled to April 7, 2022</i>	Submitted by: Kathy Yeung  Approved by Internal Audit Oversight Committee April 7, 2022