

Clackamas County Audit Committee - MINUTES

January 19, 2022, 1:00PM

Attendance

Committee: Tootie Smith, Clackamas County Chair
Stephen Madkour, Legal Counsel
Dan Johnson, Director, Transportation & Development
Josh Kam, Public Member, Assistant Director of Finance, City of West Linn
Kathy Taylor, Public Member

Committee

Staff: Christa Bosserman Wolfe, CPA, Deputy Director, Finance

Additional

Attendees: Gary Schmidt, County Administrator
Jodi Cochran, Chief Audit Executive
Elizabeth Comfort, Director, Finance
Jennifer Johnson, Admin Specialist 2, Finance
Ashley Osten, Audit Partner, Moss Adams
Kevin Mullerleile, Sr. Manager, Moss Adams

Meeting began at approximately 1:04pm

Introductions

Introductions of committee members and additional attendees were made by Ms. Wolfe.

Approval of the Previous Meeting Minutes

- Sept. 20, 2021 (included in meeting invitation & sent out with the agenda)

Ms. Taylor made a motion to approve the minutes as presented. Seconded by Mr. Kam, the motion passed with 5 out of 5 voting members present and all in favor.

FY21 Audit Update

- Summary of audits (see table below)

Entity	Last Year's Issuance Date	This Year's Issuance Date	Audit Findings
Library Service District	11/10/2020	9/28/2021	No
Extension 4H District	12/3/2020	10/7/2021	No
Enhanced Law Enforcement District	11/12/2020	9/29/2021	No
Service District 5	12/2/2020	10/15/2021	Yes
Housing Authority	12/23/2020	TBD	TBD
Water Environment Services	12/3/2020	11/19/2021	No
North Clackamas Park & Rec	12/16/2020	12/13/2021	No

Development Agency	12/18/2020	12/17/2021	No
Clackamas County & Single Audit	3/31/2021	TBD	TBD

Ms. Wolfe went over the status of the entity and County audits. Some were done before the initial due date which was excellent. Housing Authority has not been issued and Mr. Mullerleile will speak on that in a minute. All of the ones issued showed improvement on their timelines. The general County audit would need an extension and the books are still in the process of being closed and they should be closed Monday of next week. Clack and Single audit are being worked towards being completed by the approved extended timeline. SD5 had an audit finding in which invoices for PGE, one at year end was half last FY and half current fiscal year and was not appropriated to old fiscal year. Conversations have been had with SD5 staff and AP staff to make sure that all of the charges are accrued to their correct year to prevent this from happening in the future. Mr. Johnson commented that the SD5 district is in his portfolio. They have taken the steps through their partnership with Finance and internal steps to prevent this experience from happening again. Mr. Schmidt thanked him for owning it and it was an honest mistake.

Chair Smith asked if she needed to Chair this meeting because she doesn't have to. Christa said traditionally it is the Chair who runs the meeting. She thanked Mr. Johnson for doing what he has done to prevent this issue in the future. She acknowledges that the audits can be unnerving and that they shouldn't be because it is an opportunity for improvement.

- Status update on Housing Authority & Clackamas County

Ms. Wolfe turned the meeting over to Mr. Mullerleile for an update on HACC audit. Mr. Mullerleile stated the last audit he issued last year was HACC and they have had challenges getting financial statements from HACC again this year. They should be issuing next week before the Jan. 31 approved extension.

General Discussion or Other Business

Mr. Schmidt wanted to acknowledge and honor Ms. Wolfe because this is her last meeting before she leaves. She was the first Audit Manager and brought order to the audits of the County financial statements and he thanked her. Chair Smith has also thanked her for her contributions and wish her the best. Ms. Comfort added that Ms. Wolfe's excellent work is what has directly contributed to meeting the audit deadlines. Discussed Christa returning to help complete the audit as a contractor. Ms. Wolfe spoke on the RFP for Audit Services for next FY's. Tootie Smith adjourned the meeting.

Meeting Adjourned at 1:18pm
