



MEETING MINUTES

Internal Audit Oversight Committee

Wednesday, October 5, 2022
2:00 p.m. to 3:00 p.m.

Virtual meeting

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| <input checked="" type="checkbox"/> Minh Dan Vuong, IAOC Chair, Community Member | <input type="checkbox"/> Stephanie Gallegos, Community Member | <input checked="" type="checkbox"/> Jeff Gibbs, Community Member | <input checked="" type="checkbox"/> Tootie Smith, Chair of Board of County Commissioners | <input checked="" type="checkbox"/> Martha Schrader, Vice-chair of Board of County Commissioners | <input checked="" type="checkbox"/> Gary Schmidt, County Administrator | <input 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, 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 Internal Audit Oversight Committee members. Jodi Cochran, County Internal Auditor, performed the roll call. It was announced that the meeting is a public meeting and is accessible via ZOOM to any member of the community who would like to observe. Public	None

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		comment will not be taken during the meeting but can be emailed to OCIA@Clackamas.us .	
June 8, 2022, meeting minutes	Chair Minh Dan Vuong	<p>The draft June 8, 2022, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Commissioner Tootie Smith, the Board of County Commissioners Chair, moved to adopt the June 8, 2022, draft minutes as written. Jeff Gibbs seconded the motion. The motion was approved unanimously by voice vote.</p>	June 8, 2022, minutes approved as written.
County Internal Auditor Performance Review process	Brian Nava, County Treasurer	Brian Nava, County Treasurer, discussed the process for the County Internal Auditor’s annual performance evaluation, as well as the opportunity for committee members to comment.	Informational
North Clackamas Parks and Recreation District consulting engagement	<p>Jodi Cochran, County Internal Auditor</p> <p>Gary Schmidt, District Administrator</p>	Jodi Cochran presented the North Clackamas Parks and Recreation District (NCPRD) consulting engagement results with Gary Schmidt, NCPRD District Administrator. The presentation addressed why the engagement is important, what was observed and recommended as a result of the engagement, and how the North Clackamas Parks and Recreation District management team is responding to the engagement.	Informational
Emergency Rental Assistance Program engagement	Kathy Yeung, Senior Internal Auditor	Kathy Yeung, Senior Internal Auditor, provided an Emergency Rental Assistance Program engagement status update, highlighting the purpose, scope, and expectations for the audit.	Informational
2022 Audit Plan & Quality Assurance Improvement	Jodi Cochran, County Internal Auditor	The quarterly reports detail progress toward achieving the annual Audit Plan and specific County Internal Audit strategies and goals. Additionally, the Quality	Informational

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Program status updates		<p>Assurance Improvement Program report serves as a method of addressing specific Standards and ensuring accountability.</p> <p>The 2022 Audit Plan Q3 and the Quality Assurance and Improvement Program Q3 Status reports were provided. Review of the reports at the committee meeting are based on availability of time, and reports are typically provided at a high level. Jodi provided a status update on the in-progress, temporarily paused, and upcoming audit engagements.</p>	
Meeting schedule	Chair Minh Dan Vuong	Jodi noted the audit risk assessment results are typically discussed during a special meeting, which will happen during the standing quarterly meeting on December 7, 2022. An additional meeting will be held on January 11, 2023, to replace the shift in meeting time.	
Round Table	All	No additional comments made.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 2:48 p.m.	
		<p>Next scheduled meetings:</p> <p>Wednesday, December 7, 2022 2:00 p.m. to 3:00 p.m. Location: TBD</p> <p>Wednesday, January 11, 2023 2:00 p.m. to 3:00 p.m. Location: TBD</p>	<p>Submitted by: Kathy Yeung</p> <p>Approved as written by Internal Audit Oversight Committee 01-11-2023</p>
Public Comment		Paul Savas – Public access to Internal Audit Oversight Committee meetings; Email received at OCIA@Clackamas.us on October 5, 2022, and provided to Internal Audit Oversight Committee members.	