



# MEETING MINUTES

## Internal Audit Oversight Committee

Wednesday, October 11, 2023  
2:00 p.m. to 3:00 p.m.

Virtual meeting

- Minh Dan Vuong, IAOC Chair, Community Member
- Jeff Gibbs, Community Member
- Wilda Parks, Community Member
- Tootie Smith, Chair of Board of County Commissioners
- Mark Shull, Vice-chair of Board of County Commissioners
- Gary Schmidt, County Administrator
- Stephen Madkour, County Counsel
- Brian Nava, County Treasurer (non-voting)
- Jodi Cochran, County Internal Auditor
- Kathy Yeung, Senior Internal Auditor
- Dylan Blaylock, 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, welcomed the Internal Audit Oversight Committee members, and updated the agenda by moving the 2022 Financial Condition Analysis to after the FY 23-24 Budget Committee Advisory Motion – Management Letter discussion. Jodi Cochran, County Internal Auditor, then performed the roll call.	<b>None</b>

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		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 comment will not be taken during the meeting but can be emailed to <a href="mailto:OCIA@Clackamas.us">OCIA@Clackamas.us</a> .	
June 14, 2023, meeting minutes  July 26, 2023, meeting minutes	Chair Minh Dan Vuong	The draft June 14, 2023, and July 26, 2023, Internal Audit Oversight Committee meeting minutes were presented.  The June 14, 2023, and July 26, 2023, draft minutes were approved unanimously and adopted.	<b>June 14, 2023, and July 26, 2023, minutes approved as written.</b>
Civil Rights – Title VI Public Notification and Complaint Management engagement results	Jodi Cochran, County Internal Auditor	Jodi presented the Civil Rights – Title VI Public Notification and Complaint Management engagement results. The presentation addressed why the engagement is important, what was observed and recommended as a result of the engagement, and how County Administration has responded to the engagement. The Committee briefly discussed the timeline and logistics of the recommendations.	<b>Informational</b>
FY 23-24 Budget Committee Advisory Motion – Management Letter	Jodi Cochran, County Internal Auditor	Jodi presented the FY 23-24 Budget Committee Advisory Motion – Management Letter results. The presentation addressed why the advice was offered, what was observed, and what was recommended. The Committee discussed the recommendations, the scope of work, expectations and responsibilities, and upcoming timelines.	<b>Informational</b>
2022 Financial Condition Analysis	Kathy Yeung, Senior Internal Auditor	Kathy Yeung presented the 2022 Financial Condition Analysis results. The presentation addressed the purpose of the report, how the report was prepared, a high-level overview of the observations, and where the report can be found.	<b>Informational</b>
Quarterly status updates	Jodi Cochran, County Internal Auditor	The 2022 Audit Plan and the Quality Assurance and Improvement Program Status reports were provided. A review of the reports at the committee meetings is based on availability of time, and reports are typically provided at a high level.	<b>Informational</b>

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		<p>The quarterly reports detail progress toward achieving the annual Audit Plan and specific County Internal Audit strategies and goals. Additionally, the Quality Assurance Improvement Program report serves as a method of addressing specific Standards and ensuring accountability.</p> <p>There was no discussion addressing the quarterly status updates.</p>	
Round Table	All	No additional comments made.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 4:00 p.m.	
		<p>Next scheduled meetings:</p> <p>Wednesday, January 10, 2024 2:00 p.m. to 3:00 p.m. Location: TBD</p> <p>Wednesday, April 10, 2024 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 03-20-2024</p>