



MEETING MINUTES

Internal Audit Oversight Committee

Wednesday, June 8, 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 checked="" 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 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, Senior Internal Auditor | <input checked="" type="checkbox"/> Scott Anderson, Video Production Coordinator, PGA | <input checked="" type="checkbox"/> Elizabeth Comfort, Finance Director | <input checked="" type="checkbox"/> Ed Johnson, Deputy Finance Director | <input checked="" type="checkbox"/> Ryan Rice, Procurement Manager |

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/ Assignments
Welcome and Introductions	Chair Minh Dan Vuong	<p>Chair Minh Dan Vuong opened the meeting and welcomed the Internal Audit Oversight Committee members. Members introduced themselves. Jodi Cochran, County Internal Auditor, performed the roll call.</p> <p>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</p>	None

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		<p>be taking public comment during the meeting. Emailed comments are welcome at OCIA@Clackamas.us. All comments received will be provided to Committee members.”</p> <p>Chair Vuong welcomed Jeff Gibbs as the new community member. Jeff introduced himself to the committee.</p>	
April 7, 2022, meeting minutes	Chair Minh Dan Vuong	<p>The draft April 7, 2022, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Jeff Gibbs moved to adopt the April 7, 2022, draft minutes as written. Commissioner Tootie Smith, the Board of County Commissioners Chair, seconded the motion. The motion was approved unanimously by voice vote.</p>	April 7, 2022, minutes approved as written.
Contract Administration Audit	<p>Kathy Yeung, Senior Internal Auditor</p> <p>Elizabeth Comfort, Finance Director</p> <p>Ed Johnson, Finance Deputy Director</p> <p>Ryan Rice, Procurement Manager</p>	<p>Kathy Yeung, Senior Internal Auditor, presented the contract administration audit, highlighting why the audit is important, what was found, what is being recommended, and what is being done.</p> <p>Chair Vuong provided Elizabeth Comfort, Finance Director, and Gary Schmidt, County Administrator the opportunity to comment prior to opening it up for questions. Elizabeth highlighted that all recommendations were topics her team noted as well prior to the review. All three recommendations have been accepted, and she appreciated the Office of County Internal Audit’s support. Gary also thanked the Office of County Internal Audit and expressed support for implementing the recommendations.</p> <p>The Internal Audit Oversight Committee members and guests discussed the engagement results and recommendations.</p> <p>Chair Vuong asked the Finance team to discuss their experience with the Office through this engagement. Elizabeth commented the process went well. The Office of County Internal Audit was able to learn the responsibilities, control points, and processes in Finance and in the departments. Elizabeth indicated the report highlights current Finance outreach and training activities.</p>	Informational – Audit results will inform future risk assessments and audit planning

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		<p>Chair Vuong thanked Elizabeth and the Finance staff for responding to and supporting the audit and expressed appreciation for the collaborative work between the Office of County Internal Audit and the auditee. He noted the resulting report was insightful, fair, had clear graphics, and was very informative.</p>	
<p>Office of County Internal Audit Charter and Internal Audit Oversight Committee Charter Reviews</p>	<p>Jodi Cochran, County Internal Auditor</p>	<p>Jodi presented both red-lined and clean copies of the Office of County Internal Audit and Internal Audit Oversight Committee charters. She provided background information about the County Code, 2.15 Office of County Internal Audit, and the Institute of Internal Auditors' International Professional Practices Framework. Both charters are designed to meet professional standards and to support the implementation of these over-arching governing documents.</p> <p>Jodi reaffirmed the Office's independence and professional objectivity. During the past year, there were no instances of pressure that would obstruct the Office from performing duties as professional standards have defined, no real or potential conflicts of interest identified, and Jodi and Kathy have completed the required education to maintain professional certifications.</p> <p>Recommended changes have been made to the charter as indicated on the red-lined copy. The Committee discussed the addition of a defined quorum. Members also discussed the process supporting the County Internal Auditor's performance evaluation, an administrative responsibility of the County Treasurer.</p> <p>Commissioner Tootie Smith moved to make changes to the charters as presented. Stephen Madkour seconded the motion. By a show of hands raised, six members voted in favor of the motion and one member was absent from the vote. The motion was approved.</p> <p>Jeff Gibbs moved to add a continued discussion addressing the County Internal Auditor's performance evaluation process to the next Committee meeting agenda. Martha Schrader, BCC Vice-Chair seconded the motion. By voice vote,</p>	<p>Office of County Internal Audit Charter and Internal Audit Oversight Committee Charter approved as written.</p> <p>Discussion of the County Internal Auditor performance evaluation process will be included in the next Committee meeting agenda.</p>

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		five members voted in favor for the motion, one member voted not in favor, and one member was absent from the vote. The motion was approved.	
2022 Audit Plan & Quality Assurance Improvement Program status updates	Jodi Cochran, County Internal Auditor	<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>The 2022 Audit Plan Q3 and the Quality Assurance and Improvement Program Q3 Status reports were provided. Jodi noted no significant issues to report.</p>	Informational
Meeting schedule	Chair Minh Dan Vuong	Due to timing constraints, no further conversation regarding the meeting schedule was discussed.	
Round Table	All	No additional comments made.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 3:00 p.m.	
		<p>Next scheduled meetings:</p> <p>Wednesday, September 14, 2022 2:00 p.m. to 3:00 p.m. Location: TBD</p> <p><i>Note: Subsequently rescheduled to Wednesday, October 5, 2022</i></p>	<p>Submitted by: Kathy Yeung</p> <p>Approved as written by Internal Audit Oversight Committee 10-05-2022</p>