

Clackamas County  
Internal Audit Oversight Committee  
Meeting Materials  
Wednesday, July 26, 2023

Item #1  
FY23-24 Audit Plan Presentation



# Proposed FY23-24 Audit Plan

Internal Audit Oversight Committee

July 26, 2023

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# FY23-24 Audit Plan presentation topics

- ▶ Office of County Internal Audit role and responsibilities
- ▶ IAOC role and responsibilities
- ▶ 2022 risk assessment results
- ▶ Proposed FY23-24 audit plan
- ▶ Audit engagement evaluation criteria
- ▶ Proposed FY23-24 audit engagements
- ▶ Recommended IAOC action

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# Office of County Internal Audit role and responsibilities

- ▶ Perform and document an annual countywide risk assessment
- ▶ Prepare and present to the Oversight Committee an audit plan which adds value to the county and represents a risk-based prioritization of County Internal Audit resources
- ▶ Execute adopted audit plan; independently establishing objectives, scope, methodology and timing of engagements based on professional standards and without undue influence

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# Internal Audit Oversight Committee role and responsibilities

- ▶ Review the audit plan and provide feedback, considering:
  - the organizational independence of the Office of County Internal Audit,
  - the objectivity of the County Internal Auditor and staff,
  - the potential for resource limitations, undue influence or barriers to audit work, and
  - the evaluation criteria for individual proposed audit engagements.
- ▶ Adopt the audit plan
- ▶ Monitor progress of audit plan execution

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# 2022 Risk assessment results

Based on the 2022 risk assessment analysis, the County offices and departments\* facing the highest risk potential (inherent risk) include:

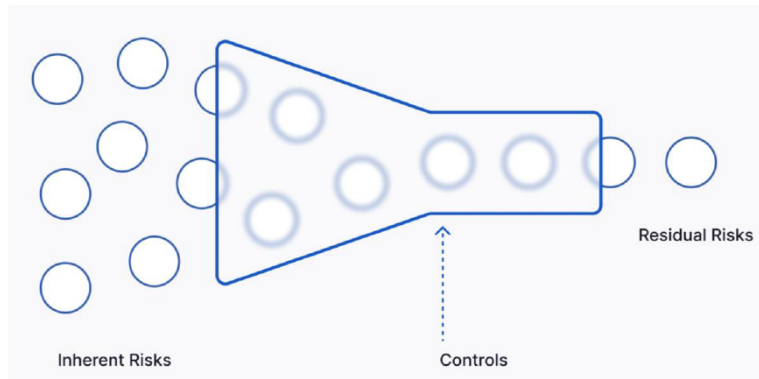
- ▶ Business and Community Services^
- ▶ County Administration
- ▶ County Clerk
- ▶ Clackamas County Sheriff's Office
- ▶ District Attorney
- ▶ Finance
- ▶ Health, Housing & Human Services
- ▶ Technology Services
- ▶ Transportation & Development
- ▶ Water Environment Services

• Presented alphabetically

^ Old Line of Business description – based on FY22COA

# Inherent risk vs Residual risk

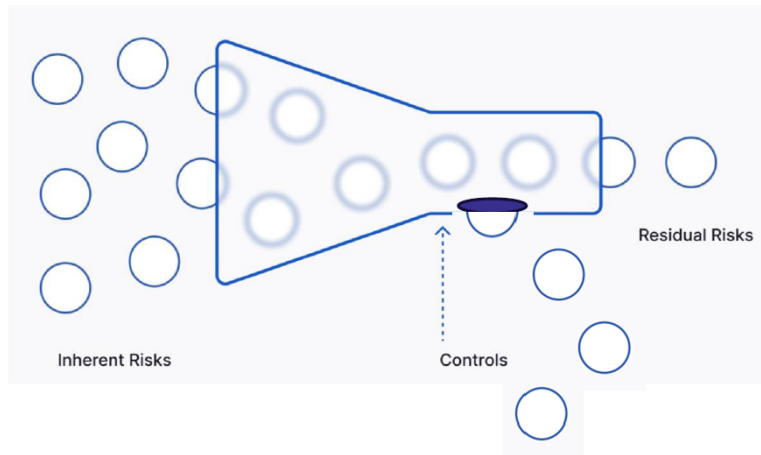
Audit engagements assess residual risk



- ▶ What controls (best practices, industry standards) should be in place?
- ▶ How much risk are we willing to accept?

# Inherent risk vs Residual risk

Audit engagements assess residual risk



- ▶ Are the controls working the way we expect?
- ▶ How do we know?



# Proposed FY23-24 Audit plan

## Proposed FY23-24 Audit Engagements

### Primary engagements

- Clackamas County Sheriff's Office: Jail Operations
- Finance: Asset Management
- County Administration: County Courthouse Construction Project

### Secondary engagements

- Health, Housing & Human Services Housing Authority of Clackamas County: Affordable Housing Bond Program
- Clackamas County Clerk: Elections Audit Status Update

- ▶ Five audit engagements
- ▶ Five county departments addressed; potential broader impacted through observations and lessons learned
- ▶ Themes: Public safety; election integrity; homelessness; frontline community / public service; stewardship of public funds

# Audit engagement evaluation criteria

In compliance with The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (IIA Standards)

## The engagement:

- ▶ **Is risk-based** – Engagements represent high or moderate risk areas based on the annual risk assessment (IIA Standards 2000 & 2100)
- ▶ **Supports County Strategic Priorities** – Engagement supports one of the five county strategic priorities, one of 10 Board of County Commissioners goals, and/or a department's mission (IIA Standards 2000 & 2100)
- ▶ **Emphasizes public services and community impact** – Engagement supports assessment of the availability, quality and equitable delivery of public services (IIA Standards 2000 & 2100)
- ▶ **Considers comprehensive coverage of county services and operations** – Engagement supports long-term goal of County Internal Audit interaction, assessment and impact within all county departments and divisions (IIA Standards 1300, 2000 & 2100)
- ▶ **Optimizes County Internal Audit resources** – County Internal Audit resources are adequate to conduct the engagement in a timely manner. County Internal Audit possesses the skills, knowledge, independence and objectivity to conduct the engagement. (IIA Standards 1100, 1200 & 2030)

# Proposed FY23-24 engagement Clackamas County Sheriff's Office: Jail Operations

## Evaluation standards:

- Risk-based
- Supports county strategic priorities
- Emphasizes public services and community impact
- Considers comprehensive coverage of county services and operations
- Optimizes County Internal Audit resources

- ▶ Risk score: 566 (High)
- ▶ Strategic priorities: Ensure safe, healthy and secure communities; Build public trust through good government
- ▶ High inherent risks
- ▶ Not previously audited
- ▶ Management requested engagement; Staff qualified to apply professional analytics; No resource barriers

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# Proposed FY23-24 engagement

## Finance: Asset Management

### Evaluation standards:

- Risk-based
- Supports county strategic priorities
- Emphasizes public services and community impact
- Considers comprehensive coverage of county services and operations
- Optimizes County Internal Audit resources

- ▶ Risk score: 453 (High)
- ▶ Strategic priorities: Build public trust through good government
- ▶ Potential increased risks associated with changing work environment supported by outdated controls
- ▶ Has not been audited
- ▶ Staff qualified to apply professional analytics; No resource barriers

# Proposed FY23-24 engagement

## County Administration: County Courthouse Construction Project

### Evaluation standards:

- Risk-based
- Supports county strategic priorities
- Emphasizes public services and community impact
- Considers comprehensive coverage of county services and operations
- Optimizes County Internal Audit resources

- ▶ Risk score: 511 (High)
- ▶ Strategic priority: Ensure safe, healthy and secure communities; Build public trust through good government
- ▶ Significant financial investment and commitment
- ▶ High public profile project
- ▶ Staff qualified to apply professional analytics; No resource barriers

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# Proposed FY23-24 engagement H3S Housing Authority of Clackamas County: Affordable Housing Bond Program

## Evaluation standards:

- Risk-based
- Supports county strategic priorities
- Emphasizes public services and community impact
- Considers comprehensive coverage of county services and operations
- Optimizes County Internal Audit resources

- ▶ Risk score: 502 (High)
- ▶ Strategic priority: Ensure safe, healthy and secure communities; Build public trust through good government
- ▶ Availability of, and access to, low-cost, quality housing
- ▶ Continuation of multi-stage audit approach designed to support long-term project
- ▶ Leveraging previously acquired knowledge; Staff qualified to apply professional analytics; No resource barriers

# Proposed FY23-24 engagement Clackamas County Clerk: Elections Audit Status Update

## Evaluation standards:

- Risk-based
- Supports county strategic priorities
- Emphasizes public services and community impact
- Considers comprehensive coverage of county services and operations
- Optimizes County Internal Audit resources

- ▶ Risk score: 442 (High)
- ▶ Strategic priority: Build public trust through good government
- ▶ Direct impact on public trust in government structure and systems
- ▶ New Clerk responding to previous audit recommendations
- ▶ Management requested engagement; Staff qualified to apply professional analytics; No resource barriers

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# Recommended Internal Audit Oversight Committee action

## Proposed FY23-24 Audit Engagements

### Primary engagements

- Clackamas County Sheriff's Office: Jail Operations
- Finance: Asset Management
- County Administration: County Courthouse Construction Project

### Secondary engagements

- Health, Housing & Human Services Housing Authority of Clackamas County: Affordable Housing Bond Program
- Clackamas County Clerk: Elections Audit Status Update

- ▶ Adopt FY23-24 Audit Plan as proposed



Clackamas County  
Internal Audit Oversight Committee  
Meeting Materials  
Wednesday, July 26, 2023

Item #2  
2022 Risk Assessment and  
Proposed FY23-24 Audit Plan

# **2022 Risk Assessment FY23-24 Internal Audit Plan**



**June 2023**

Prepared by:  
Jodi Cochran, CPA, CIA, CGMA, CRMA  
County Internal Auditor

This 2022 County risk assessment and FY23-24 audit plan was presented to and received by the Clackamas County Internal Audit Oversight Committee June 14, 2023.

The FY23-24 Office of County Internal Audit audit plan for the period of July 1, 2023, to June 30, 2023, was adopted by the Clackamas County Internal Audit Oversight Committee **July 26, 2023.**

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**FY23-24 County Internal Audit Plan**

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## Executive summary

The Office of County Internal Audit performs an assessment of Clackamas County's governance, risk management, and control processes, as required by audit standards. These standards require we evaluate the adequacy and effectiveness of these processes and inform management and the Clackamas County Internal Audit Oversight Committee (Committee) of the assessment results. This evaluation reflects the Chief Audit Executive's professional observations and judgement and is based on the work performed during the year's assurance and consulting engagements, as well as during the annual risk assessment.

In addition to informing management and the Committee about the adequacy and effectiveness of governance, risk management, and control processes, the annual county risk assessment supports development of the County Internal Audit audit plan (the plan). The risk-based plan is established to define annual County Internal Audit priorities, consistent with, and supporting, the county's goals and strategic initiatives.<sup>1</sup>

The top areas of risk organizations are expected to face in 2023, mirroring risks identified in 2022<sup>2</sup>, include cybersecurity; diversity, equity and inclusion; talent management; succession planning and business continuity. Considering these trends, past audits, and this county annual risk assessment, County Internal Audit recommends the FY23-24 audit plan allocate services to the following prioritized organizational areas and operational topics:

- County Administration: County Courthouse Construction Project Management
- Clackamas County Sheriff's Office: Jail Operations (Management request)
- County Clerk: Elections Audit Status Update (Management request)
- Health, Housing & Human Services - Housing Authority of Clackamas County: Affordable Housing Bond Program Status Update
- Finance: Asset Management

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<sup>1</sup> International Standards for the Professional Practice of Internal Auditing (Standards): [Standard 2010 – Planning](#)

<sup>2</sup> Based on industry surveys and evaluations; Institute of Internal Auditors *OnRisk 2022*; Schneider Downs *Top Risks to Consider in 2022*; AuditBoard *Critical Risk Areas for Audit Efforts in 2022 and Beyond*; Audit Beacon *Risk in Focus*; Deloitte *Internal Audit Risks and Opportunities for 2022*

## 2022 Risk assessment

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*A risk is the **potential** of an event happening that could impact the County's ability to achieve its objectives.*

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The Office of County Internal Audit conducts an annual risk assessment to identify, analyze and evaluate potential risks to the county's ability to achieve its objectives. Professional standards<sup>3</sup> require County Internal Audit establish a systematic, risk-based approach to determine the priorities for internal audit activities. County Internal Audit conducted the 2022 risk assessment to provide insight to county leadership and to aide in the allocation of County Internal Audit resources.

County Internal Audit established a risk assessment methodology, based on industry standards and best practices<sup>4</sup>. Auditable units were identified (Exhibit C). Risk criteria were defined and used in determining an overall risk score for each potential auditable unit (Exhibit B). The results were sorted to identify those auditable units with the highest risk scores (Exhibit A).

A risk is the potential of an event happening that could impact the county's ability to achieve its objectives. A high-risk score generally indicates if something were to go wrong it could have a significant impact. A high-risk score does not mean an auditable unit is being managed ineffectively or internal controls are inadequate. A unit with a high-risk score merely indicates that the services or functions it is responsible for are, by nature, high priority activities with high-risk potential because of factors as:

- having a large amount of expenditure or revenues.
- having a high level of sensitive or liquid assets, such as cash.
- management's assessment of the control environment.
- a high degree of public interest.

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*A high-risk score does not mean an auditable unit is being managed ineffectively or internal controls are inadequate.*

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Based on the 2022 risk assessment analysis, the county offices and departments facing the highest risk potential include<sup>5</sup>:

- Business and Community Services,
- County Administration,
- County Clerk,
- Clackamas County Sheriff's Office,
- District Attorney,
- Finance,
- Health, Housing, and Human Services,
- Technology Services,
- Transportation and Development, and
- Water Environment Services.

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<sup>3</sup> International Standards for the Professional Practice of Internal Auditing (Standards): [Standard 2010 – Planning](#)

<sup>4</sup> Wright, Rick; The Internal Auditor's Guide to Risk Assessment; IIA, 2018

<sup>5</sup> Departments listed alphabetically. Complete 2022 Risk assessment results provided at Exhibit A

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*Areas of high-risk potential:*

*BCS, County Administration, County Clerk, CCSO, DA, Finance, H3S, TS, DTD and WES*

County Internal Audit scored risk for each auditable unit by receiving input from key stakeholders; evaluating unit complexity; assessing how the county would be impacted if a detrimental event were to occur in the unit; recognizing the unit's revenues and expenditures; considering the unit's direct involvement with county strategic initiatives; and applying professional judgment.

Information learned while providing County Internal Audit assurance and consulting services contributed to the identification and compilation of risk areas considered as audit plan topics for the auditable units facing the highest risks. County Internal Audit also considered any recent unit change or any residual risk due to past audit findings or known deficiencies. Results of the risk interviews and the 2021 departmental self-evaluations in the areas of control environment, risk assessment, control activities, information & communication, and monitoring activities played a part, as well, in the evaluation.

Audit topics were selected for the FY23-24 audit plan based on high risk level; auditability; County Internal Audit familiarity; County Internal Audit resource availability; and the county's risk awareness, culture, and appetite. Both the selected and remaining risk topics identified provide the evolving foundation for future annual risk assessments and the ongoing County Internal Audit strategic audit plan.

# FY23-24 Audit Plan

## Proposed FY23-24 County Internal Audit audit plan with general time estimates

The Office of County Internal Audit is comprised of the County Internal Auditor and one Senior Internal Auditor. The County Internal Auditor reports functionally to the Internal Audit Oversight Committee, responsible for reviewing the proposed County Internal Audit projects and jointly establishing priorities for the strategic audit plan, and administratively to the County Treasurer. The County Internal Auditor prepares this report for the committee's review and adoption. A total of 4,160 audit hours are available for this plan for the fiscal year 2023-2024.

*No significant impairments, in fact or appearance, to County Internal Audit's independence or objectivity have been noted in the prior year or are anticipated during the coming year.*

<b>Assurance and advisory engagements</b>	<b>1760</b>
County Administration – Title II & Title VI compliance <sup>6</sup>	
Clackamas County Sheriff's Office – Jail Operations	
Finance – Asset Management	
County Administration – Courthouse Construction Project	
Housing Authority – Affordable Housing Status Update	
Clackamas County Clerk – Elections Status Update	
Open audit recommendation monitoring	
<b>Advisory activities</b>	<b>1300</b>
Meetings and team participation <sup>7</sup>	
2023 Risk Assessment <sup>8</sup>	
Management requests (including county Good Government Hotline and external audit coordination/facilitation)	
Administration <sup>9</sup> & QAIP <sup>10</sup>	1100
<b>Total available hours</b>	<b>4160</b>

<sup>6</sup> Engagement adopted in 2022 Audit Plan; engagement started in 2022 and completed in FY23-24.

<sup>7</sup> BCC, EMT, EMT retreats, Quarterly Management Meetings, Finance Liaison, Information Security Committee, and Policy Committee. Periodic attendance at Strategic Implementation Team meetings; Advisory activities as requested by management

<sup>8</sup> Risk assessment activity is required by standards. County risk assessment approach and process includes risk management awareness, risk education, and risk culture development.

<sup>9</sup> Includes vacation; sick leave; training; Internal Audit Oversight Committee coordination and training; annual reporting; engagement with PNW ALGA, IIA Portland chapter of the Institute of Internal Auditors, and statewide CAE community; and staff management and administration of the audit function. (Estimated at 20% of available time, including 624 potential leave hours and 80 required training hours.)

<sup>10</sup> County's internal audit function follows the IIA Standards, which require an ongoing Quality Assurance and Improvement Program, including an external quality assurance review (QAR) every five years. County's first QAR has a target date of 2023. Allocated hours for County Internal Audit QAIP development, implementation, preparation for external review, and ALGA Peer Review program.



## FY23-24 Assurance and Advisory engagements

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County  
Administration

County  
Courthouse  
Construction  
Project

Focus of  
Public Safety

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The existing Clackamas County courthouse in downtown Oregon City was completed in 1937 at a time when the county's population was approximately 50,000 residents, and originally housed only 3 courtrooms and the offices of the County Clerk, the Sheriff, the county Jail and the District Attorney, all of whom have vacated except for the District Attorney. The courthouse configuration has not changed in the 85 years since and cannot adequately handle the services required by a population of more than 410,000 residents. The courthouse is old and obsolete to the point that it cannot be retrofitted to operate by modern standards, certain parts are inaccessible to people with disabilities, and most of the equipment that is in use is well beyond its useful life and costly to maintain.

In May 2021, the Board of County Commissioners authorized a resolution (No. 2021-27) indicating its support of the project to replace the existing courthouse, and granting an exemption from the standard procurement process in lieu of a competitive proposal process to obtain a Public Private Partnership project company to deliver the project.

The Oregon Courthouse Capital Construction Improvement Fund provides a path to assist the county financially with the replacement of its current courthouse facility. On June 23, 2021, the State legislature authorized the issuance of \$94.5 million in state bonds to cover the State's contribution towards the projected capital costs of the new courthouse. This amount was in addition to the \$1.2 million that had been previously authorized by the state to assist with initial planning and procurement costs associated with the project.

On July 7, 2022, the Board adopted an order authorizing a project agreement with a special purpose entity formed by Fengate PCL Progress Partners for the Clackamas County Courthouse Replacement Project. The total project cost is approximately \$313 million. The county anticipates that the future county courthouse will be funded using a combination of local funds from the county's general fund, and matching funds from the State of Oregon. It is anticipated that state contributions will total \$156 million, including an additional \$61 million request above the \$94.5 million issued due to higher-than-projected costs. The total county cost of the project, the balance remaining after any state contribution, is currently estimated to be approximately \$158 million. The county is budgeting for annual cash payments to meet its obligations.<sup>11</sup>

An audit engagement of the courthouse construction project will assess the county's project governance structure and its readiness to successfully manage the project in meeting design, financial and timing expectations and mitigating common construction risks. Significant construction risk areas to be considered include safety hazards, change orders, inadequately defined scope, unknown

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<sup>11</sup> County staff report dated July 7, 2022 recommending adoption of an Order authorizing a project agreement for the design, construction, partial financing, operation and maintenance of the Clackamas County Circuit Courthouse

site conditions, inadequately written contracts, unexpected increases in material costs, labor shortages, and site damage or theft. This engagement will support the Board of County Commissioners' strategic priorities of ensuring a safe, healthy and secure community and building public trust through good government.

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Clackamas County Sheriff's Office	The first public building in Oregon was a jail – the first jail west of the Rocky Mountains. The two-story, 18 feet square wood building was built in Oregon City. The Clackamas County Jail was constructed in its current Oregon City location in 1959. After multiple remodels, the jail capacity has grown from 86 inmates in 1959 to over 430.
Jail Operations (Management Request)	The Clackamas County jail books and processes approximately 16,000 offenders annually. It employs 127 full- and part-time employees who provide a variety of services. In addition to closed-facility residential services, the Sheriff's Electronic Home Detention program monitors offenders remotely using electronic ankle bracelets.
Focus on Public Safety	<p>The jail provides offenders with AA/NA meetings, religious services, adult basic-education and life-skills opportunities, and an inmate law library.</p> <p>The jail spends approximately \$12,000 per month for inmate medications. The majority of this cost is for psychotropic medications serving the 18-20% average daily inmate population who suffer from mental health issues.</p> <p>The jail's kitchen serves roughly 36,000 meals per month. The average food cost alone per meal is \$0.91.<sup>12</sup></p> <p>An audit engagement of the county's jail operations will provide assessment and assurance addressing potential public safety risks. Among the potential audit topics are risks associated with medication administration, the federal Prison Rape Elimination Act, victim communications and notifications, suicide prevention, and the use of isolation or segregation within the population. This engagement will support the Board of County Commissioners' strategic priorities of ensuring a safe, healthy and secure community and building public trust through good government.</p>
County Clerk's Office	
Elections Audit Status Update (Management Request)	Oregon, the first state to administer all elections entirely by mail, has been enhancing the Vote-By-Mail process for over two decades. As of June 2023, eight states allow all elections to be conducted by mail: California, Colorado, Hawaii, Nevada, Oregon, Utah, Vermont and Washington.
Focus on Election Integrity and Security	The Clackamas County Elections office administers and conducts all federal, state, county, city and special district elections in Clackamas County. The office advises voters, candidates, political parties, cities, special districts, and others about administrative rules and statutes applicable to election laws. It oversees

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<sup>12</sup> Clackamas County jail fast facts and history as reported on the [Clackamas County Sheriff website](#)

election filing, forms, and voter registration. The office also prepares ballots and voters' pamphlets, receives and processes returned ballots, and completes election result tallies. 2024 is a presidential election year with the primary election in May 2024 and the general election in November 2024.

In 2021, the Office of County Internal Audit assessed Elections Ballot Security. The audit report detailed four recommendations addressing physical security and chain of custody enhancements. The newly elected County Clerk has requested a review engagement to address the status of the four recommendations and the associated risks identified in the audit report.

An audit of Clackamas County's election process will address the status of the four recommendations offered in 2021. The assessment will evaluate the effectiveness of process changes made by, or ongoing implementation efforts of, the Clerk's Elections team. The engagement scope will be defined by that of the 2021 audit engagement. Unless otherwise determined, the engagement will focus on the cast ballots for the May 21, 2024, Primary Election. It will not assess any information technology or advance electronic systems used in county elections, recount or verify any election results, or validate voter registration. This engagement will support the Board of County Commissioners' strategic priority of building public trust through good government.

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Health,  
Housing &  
Human  
Services -  
Housing  
Authority of  
Clackamas  
County  
Affordable  
Housing Bond  
Program  
Focus on  
Housing  
Services

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The Board of County Commissioners continues to focus on homelessness within the county, setting housing unit development goals and overall reduction in homelessness goals as part of its strategic efforts.

In November 2018, Metro-area voters approved a \$652.8 million general obligation bond, a proactive measure to address the shortage of affordable housing within Metro's urban growth boundary. The bond allows Clackamas County the opportunity to invest in the development of new housing resources for some of our most vulnerable and historically marginalized residents. Metro-wide goals for the bond funds include:

- Create affordable homes for about 12,000 people across the region.
- Create approximately 1,600 homes for households with 30% of area median or less.
- Serve families (At least half of the affordable homes created will have two to five bedrooms.)
- No more than 10% of homes will house people between 61 and 80 percent of area median income.
- Create 20.8% of homes in Clackamas County, 45% in Multnomah County, and 34% in Washington County. (This number is based on the assessed value of the property tax within each county within the metro boundary, which is an estimate placed on a property by the county's tax assessor.)



- Utilize all funding within seven years<sup>13</sup>

Region-wide efforts to achieve these primary goals are guided by four principles:

- ✓ Lead with racial equity
- ✓ Create opportunity for those in need
- ✓ Create opportunity throughout the region
- ✓ Ensure long-term benefits and good use of public dollars.
- ✓ Addressing homelessness within Clackamas County is one of eleven strategic initiatives established by the Board of County Commissioners

In 2021, the Office of County Internal Audit performed the first of a multi-engagement effort to support the county's participation in the Affordable Housing Bond program. The Office assessed the county's early implementation and project management approach supporting the Affordable Housing Bond Program. Recommendations were made to support the successful fulfillment of the county's obligations and compliance with the Local Implementation Strategy and intergovernmental agreement.

The Clackamas County 2022 Housing Bond Progress Report to Metro indicates 44% of the \$117.8 million allocated to the county has been committed to housing projects – resulting in 560 new units, 69% of the county's Local Implementation Strategy commitment.

An audit engagement of the Affordable Housing Bond program will assess the program's progress and consider risks to the county's ability to its obligations and demonstrate its success. This engagement will support the Board of County Commissioners' strategic priorities of ensuring a safe, healthy and secure community and building public trust through good government.

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Finance  
Asset  
Management  
Focused on  
stewardship of  
public money

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The county defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of one year. Purchased or constructed capital assets, including property, plant and equipment, infrastructure (roads, bridges, drainage systems, and street lighting), right of ways and easements, are reported at cost and tracked. Additionally, sensitive assets which may pose a security risk or liability if not adequately tracked are managed.

An audit engagement of the county's asset management system will focus on the risks and mitigation strategies associated with theft, maintenance and valuation of county assets. This engagement will support the Board of County Commissioners' strategic priority of building public trust through good government.

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<sup>13</sup> [Clackamas County Metro Housing Bond internet site](#)

## FY23-24 Advisory and administration services

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### *Chief Audit Executive duties*

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The County Internal Auditor is the county's Chief Audit Executive. Chief Audit Executive administrative duties are the management functions needed to maintain an effective internal audit presence within the county. These tasks include connecting and collaborating with county leadership, management and staff; networking with other government CAEs; developing a collaborative network of other county internal audit functions; ensuring effective communication between County Internal Audit and county staff; ensuring the Office of County Internal Audit is complying with auditing standards; supporting the Internal Audit Oversight Committee; and providing leadership to promote value to the county through audit work.

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### *Advisory*

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The County Internal Auditor participates in a variety of county projects in an advisory capacity. This includes attending meetings, collaborating in workgroups, developing a visible presence in the county, supporting and responding to daily management and staff inquiries, and researching potential county risks and audit topics. Additionally, the County Internal Auditor assists management in building formal risk management processes into the county strategic planning, provides consultative support and information related to risk management practices, and facilitates risk management assessments.

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### *Governance, risk management, and control process assessment*

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The Office of County Internal Audit conducts an assessment of governance, risk management, and control processes to guide the annual strategic audit plan, as well as determine the continued effectiveness of the county's internal control structure in accordance with criteria established in the Internal Control Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission. This assessment builds on the foundation developed during previous assessments.

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### *Quality assurance and improvement program*

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Under professional auditing standards, the Office of County Internal Audit is required to have an annual internal program related to quality assurance and improving the internal audit function. Professional standards also require that an external quality assurance review be conducted every five years. To meet this standard, the Office of County Internal Audit will participate in a reciprocal peer review program. The County's first quality assurance review is anticipated to be scheduled within 2023.

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### *External audit support*

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The Office of County Internal Audit serves as a clearinghouse for final reports and communications regarding all external audits and reviews, including local, state, and federal program reviews; and other operational, licensure, and professional compliance monitoring activities.

## 2022 Auditable Units Model by Risk Score

Department and Line of Business / Program	Risk Score	Risk Category	Trend	FY23-24 Audit
CCSO - Public Safety	698	High	–	
CCSO - Law Enforcement	566	High	–	Yes
TS - Administration	564	High	–	
County Administration - County Administration	511	High	–	Yes
H3S - Administration	510	High	–	
DTD - Transportation	509	High	–	
H3S - HACC	502	High	↑	Yes
H3S - Public Health	500	High	–	
H3S - Health Centers	500	High	–	
H3S - Behavioral Health Division	500	High	–	
H3S - Children, Family & Community Connections	492	High	–	
CCSO - Sheriff Operating Levy	478	High	–	
H3S - Social Services	475	High	–	
WES - Payroll	475	High	–	
Finance - Financial Executive Support	453	High	↑	Yes
District Attorney's Office	451	High	↑	
BCS - County Parks & Golf	449	High	–	
Finance - Facilities Management	443	High	–	
County Clerk - Clerk's Office	442	High	↑	Yes
BCS - Administration	415	High	↑	
CCSO - Administration	414	High	–	
CCSO - Community Corrections Reintegration	403	High	–	
CCSO - Community Corrections Coordination	396	High	–	
DTD - Administration	384	High	–	
HR - Risk & Safety Management	378	Moderate	–	
DTD - Fleet Services	375	Moderate	↓	
DTD - Livable Communities	375	Moderate	↓	
DTD - Land Use & Development	372	Moderate	↓	
BCS - Library	371	Moderate	↓	
TS - Technical Services	349	Moderate	↓	
Finance - Financial Management & Accountability	343	Moderate	–	
TS - Applications	343	Moderate	↓	
TS - Communication Services	343	Moderate	↓	
H3S - Housing & Community Development	334	Moderate	–	
Finance - Courier & Mail Operations Services	331	Moderate	–	
Juvenile Department - Accountability	316	Moderate	↑	

A&T - Administration	313	Moderate	↑
Finance - Accounting Services	312	Moderate	–
HR - Benefits, Wellness, Leave Management	302	Moderate	–
BCS - Assets	301	Moderate	–
BCS - Economic Development Line of Business	301	Moderate	–
BCS - North Clackamas Parks & Recreation District (NCPRD)	294	Moderate	–
Disaster Management & Medical Examiner	293	Moderate	–
CCSO - Training	292	Moderate	↓
BCS - Extension and 4H Service District	290	Moderate	–
HR - Administration	287	Moderate	↓
HR - Workforce Design	287	Moderate	–
Treasurer's Treasury Services	278	Low	–
BCS - Fair & Event Center	275	Low	↓
HR - Employee & Labor Relations Management	264	Low	↓
CCOM - Clackamas 911 Services	258	Low	↓
DTD - Targeted Improvement Areas	249	Low	–
DA - Justice & Public Safety	237	Low	–
BCC - Commissioners Line of Business	233	Low	–
DA - Family Support	233	Low	–
DA - Victim & Support Services	233	Low	–
A&T - Property Tax Revenue & Records	216	Low	–
Juvenile Department - Public Safety	216	Low	–
Juvenile Department - Administration	214	Low	↓
Juvenile Department - Reformation	212	Low	–
A&T - Valuation	205	Low	–
PGA - Strategy, Policy & Brand Identity	166	Low	–
{GA - Communications, Engagement & Advocacy	165	Low	–
County Administration - Tourism & Cultural Affairs Services	140	Low	–
County Counsel - Litigation & Labor	113	Low	–
County Counsel - Office of the County Counsel Administration	112	Low	–
County Counsel - Legal Support	112	Low	–
Justice Court - Justice Court Services	99	Low	–
Law Library - Administration	66	Low	–
Resolution Services	65	Low	–

# Risk Factor Definitions and Scoring Criteria

	A							B	C	D	E	F	G
Auditable Unit	Risk Assessment Survey Score	Strategic	Operational	Financial	IT	Legal Compliance	Customer Service	Total Business Complexity Risk Factors	Calculated Complexity Score	Financial Impact Score	Last Time Audit by IA Score	Strategic Impact Score	Total Risk Score
Example Unit A	80	2	2	2	2	2	2	12	960	96	25	40	1121
Example Unit B	10	0	0	0	0	0	0	1	10	2	0	0	30.2

**A Risk Assessment Survey Score -** IA held interviews with key stakeholders from the various auditable units to help gain an understanding of risks and obstacles each department is facing and to gain a more thorough understanding of the duties and responsibilities of each department. These interviews were used to score the following areas of the department.

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring
- % of risk claims received during fiscal year
- # of Good Government Hotline reports received during fiscal year

IA scored the first 5 topic areas listed above based on professional experience, input received from stakeholders throughout the county, and IA observations. The claims and hotline scores are based on fiscal year summary data. This combined survey score was placed into Column A. The highest score possible for this section of the risk assessment was 80 points and the lowest was 10 points.

**B Complexity of Unit and Impact to county -** IA scored each unit based on an understanding of the complexity of processes overseen by the unit and the impact that an actual error in the unit's processes could have to the county as a whole. Complexity and impact were broken out into the following six areas.

- Strategic
- Operational
- Financial
- Information Technology
- Legal/Regulatory Compliance
- Reputation/Customer Service

IA scored each of these six complexity/impact areas (0 to 2) per auditable unit. The total complexity/impact score was used as a "multiplier" to help assess risk. The total complexity/impact scores were placed in Column B and used to compute Column C for each unit. The highest risk score possible for Column C, after the risk "multiplier" was considered, was 960 points and the lowest was 10 points.



**D Financial Impact Score** - IA scored each auditable unit based on how much revenue the unit processed during fiscal year 2021 (FY21) and how much expenditures the unit incurred during FY21. The concept in scoring this attribute was as the amount of revenues and/or expenditures increases in a unit, the risk for that unit also increases. IA used FY21 financial data extracted from the county's accounting system. Total revenues and expenditures being processed were used to score the financial risk using the matrix below.

Financial Impact	Multiplier
> \$25,000,000	1.10
\$25,000,000 to \$15,000,001	1.08
\$15,000,000 to \$6,000,001	1.06
\$6,000,000 to \$2,000,001	1.04
\$2,000,000 to \$0	1.02

The highest score a unit could obtain from the financial risk scoring would be 96 (960 \* .10) points, and the lowest possible score an audit unit could obtain from this scoring would be .2 (10 \* .02) points.

**E Last Time Audited by IA Score** - IA assessed and scored audit frequency. IA used the following methodology when scoring the lapse of time since the last internal audit.

Last Time Receiving IA	
Never Audited	25
Audited 10+ yrs. Ago	15
Audited 8 yrs. Ago	9
Audited 5 yrs. Ago	7
Audited 3-4 yrs. Ago	5
Audited by IA in 2019	3
Audited during 2020 by IA	-

The highest score a unit could obtain from the audit frequency scoring would be 25 points, and the lowest possible score an audit unit could obtain from this scoring would be 0 points.

**F BCC Strategic Initiatives Score** - IA scored each auditable unit based on how much impact the unit has on the successful implementation of the Board of Commissioners' 10 Strategic Initiatives. A risk score was assigned using the following Implementation Team participation matrix.

Strategic Impact - Implementation Team participation	
Team lead	4
Team member	2
Non-participant	-

The highest combined risk score possible for Column F was 40 (10\*4), lowest 0 (10\*0).

**G Total Risk Score** - The total risk score, the sum of Columns C to F, was placed in Column G. The highest attainable total risk score was 1121 points, and the lowest 10.2. IA designates high, moderate, and low risk units by general top, middle, and bottom third segments, sorted from highest to lowest risk score.

## Auditable Units - Summary Descriptions

Defining the audit universe is a critical step in helping plan future internal audits at the County. Each auditable unit must be distinct and contain activities structured to obtain common objectives. Auditable units were generally identified based on discussions with staff and management, the "line of business" structure outlined in the County's accounting software, the department structure outlined on the County's website<sup>14</sup>, and the Department Strategic Plans<sup>15</sup>. For the 2022 risk assessment, there are 72 auditable units.

1. **Assessment and Taxation – Administration** – The purpose of the County Administration Line of Business is to provide leadership, guidance, consultations and support services to the Board of County Commissioners, County Departments and the public so they can achieve and experience world-class customer service and results from Clackamas County government.
2. **Assessment and Taxation – Property Tax Revenue & Records** – The purpose of the Property Tax Revenue & Records Line of Business is to provide tax and property information services to the public, property owners, taxpayers, and taxing districts so they can receive quality customer service and timely and accurate information for decision making purposes.
3. **Assessment and Taxation – Valuation** – The Purpose of the Valuation Line of Business is to provide appraisal, statistical, analytical, special program eligibility, dispute resolution and correction services to property owners and taxpayers so they can have confidence that property is valued at 100% of real market value and they are paying the correct amount of tax.
4. **Board of County Commissioners** – The Board of County Commissioners (BCC) consists of five commissioners, all of whom are elected by a countywide vote. There exists one elected chair and all commissioners serve a four-year term. The BCC serves as the governing body of Clackamas County and has the powers and duties granted to the governing body by law. The BCC sets policies, enacts ordinances and approves budgets to perform County services.
5. **Business & Community Services (BCS) – BCS Administration** – The purpose of the BCS Administration line of business is to provide leadership, strategic direction, communication, budgeting and financial management services to BCS programs so they can make informed decisions and provide sustainable, effective and well-managed services to those who live, work, visit or do business in Clackamas County.
6. **Business & Community Services (BCS) – Assets** – The purpose of the Assets line of business is to provide land and surplus property management services to County departments and elected officials on behalf of the public so they can make informed decisions regarding land development and infrastructure, and generate additional revenue to support, maintain, and enhance other public services.
7. **Business & Community Services (BCS) – County Parks & Golf** – The purpose of the County Parks and Golf line of business is to provide parks, facilities and recreation services to residents and visitors so they can participate in health and wellness activities that contribute to a strong and vibrant community.
8. **Business & Community Services (BCS) – Economic Development** – The purpose of the Economic Development line of business is to provide leadership consultation, economic analysis, investment and land banking services to policymakers, performance partners, businesses and property owners so they can help grow a vibrant and resilient economy.

<sup>14</sup> e.g., <https://www.clackamas.us/departments>

<sup>15</sup> e.g., <https://www.clackamas.us/performance/plans.html>

9. **Business & Community Services (BCS) – Extension and 4H Service District** – The Extension and 4H Service District is identified as part of Business & Community Services and is used for tracking financials separately. For the purposes of the risk assessment, this program is identified its own auditable unit.
10. **Business & Community Services (BCS) – Fair & Event Center** – The purpose of the Fair and Event Center line of business is to plan and host the annual Clackamas County Fair and Rodeo and provide facility rental and event services to County residents and visitors so they can experience a unique heritage tradition and utilize an historic facility for a wide variety of business, community and private events.
11. **Business & Community Services (BCS) – Library** – The purpose of the Library line of business is to provide access to informational, recreational, community, cultural, and support services to library patrons so they can develop into lifelong learners and readers, satisfy intellectual curiosity, and strengthen communities.
12. **Business & Community Services (BCS) – North Clackamas Parks & Recreation District (NCPRD)** – The purpose of the NCPRD line of business is to provide access to parks, natural areas, trails, recreation services and facilities to district residents and visitors of all ages so they can enjoy living in vital and healthy communities.
13. **Clackamas 911 (CCOM) – Clackamas 911 Services** – The purpose of the Clackamas 911 Services line of business is to provide professional call processing, dispatching, technical and administrative services to the public, businesses and government agencies so they can have expedited and efficient access to public safety resources for emergency, non-emergency and life-critical events.
14. **Community Corrections – Coordination** – The purpose of the Coordination line of business is to provide leadership, support, logistics & infrastructure services to reintegration line of business so we can accomplish the mission of the agency.
15. **Community Corrections – Reintegration** – The purpose of the Reintegration line of business is to provide Parole & Probation, Community Service, Pretrial Services, Victim’s Services, Residential Treatment & Counseling services to justice-involved individuals and those affected by crime so they can experience their best opportunity for successful, pro-social reintegration into the community.
16. **County Administration – County Administration** – The purpose of the County Administration Line of Business is to provide leadership, guidance, consultations and support services to the Board of County Commissioners, County Departments and the public so they can achieve and experience world-class customer service and results from Clackamas County government.
17. **County Administration – Tourism & Cultural Affairs Services** – Tourism and Cultural Affairs is charged with developing and administering a comprehensive destination marketing plan to enhance the quality of life for residents by achieving optimal economic benefit from tourism for county businesses, attractions and government. The Tourism program is funded by a countywide 6% transient lodging tax focused solely on tourism promotion and development that is guided by the Tourism Development Council and a five-year Master Plan approved by the BCC.
18. **County Clerk – Clerk’s Office** – The purpose of the Clerk’s Office is to provide elections, records management, recording, property tax appeals, marriage and liquor licenses, and passport services to the public, County Departments and other government jurisdictions so they can promptly and efficiently conduct their business in a welcoming environment.
19. **County Counsel – Legal Support** – The purpose of the Legal Support Line of Business is to provide easy-to-access, easy-to-understand advisory, regulatory and transactional services to the



- County, its elected officials, departments and special districts so they can make well-advised, timely, legally informed decisions, and keep the delivery of services to the public moving.
20. **County Counsel – Litigation & Labor** – The purpose of the Litigation and Labor Line of Business is to provide advice and representation at trial, mediation or other arenas, to the County, and its elected officials, departments and special districts, so they can manage and minimize risk, be represented in lawsuits, and appropriately administer labor and employment laws.
  21. **County Counsel – Office of the County Counsel Administration** – The purpose of the Office of the County Counsel Line of Business is to provide leadership, oversight, and legal consultation services to the County, and its elected officials, departments and special districts, so they can effectively implement their policy objectives, achieve success for County operations, and minimize risk and adverse results for the County.
  22. **Disaster Management – Disaster Management & Medical Examiner** – The purpose of the Disaster Management and Medical Examiner Line of Business is to provide critical coordination and response services to impacted individuals and communities who may be experiencing the worst days of their lives so they can recover.
  23. **District Attorney (DA) – District Attorney's Office** – The mission of the Clackamas County District Attorney is to provide leadership, support, and criminal justice services to the community and crime victims so they can experience justice and safety.
  24. **District Attorney (DA) – Family Support** – The purpose of the Family Support Line of Business is to provide establishment, enforcement, and case management services to families so they can support their children.
  25. **District Attorney (DA) – Justice & Public Safety** – The purpose of the Justice & Public Safety Line of business is to provide adult and juvenile criminal prosecution and support services to the public, crime victims, courts and law enforcement so they can experience and deliver justice, fairness and public safety.
  26. **District Attorney (DA) – Victim & Support Services** – The purpose of the Victim Support & Services Line of Business is to provide 24/7 comprehensive, collaborative advocacy, consultation, and victim rights services to crime victims and their families, prosecutors, and law enforcement so they can experience and provide a meaningful role in the criminal justice process, be safe, and be treated fairly, impartially, with dignity, and respect.
  27. **Finance – Accounting Services** – The purpose of the Accounting Services line of business is to provide accounting support services to County employees and departments so they can receive accurate and timely reporting.
  28. **Finance – Courier & Mail Operations Services** – The purpose of the Courier & Mail Operations Services line of business is to provide coordinated mail and package processing and distribution services to County Departments so they can conveniently receive and send mail and packages that support their business operations.
  29. **Finance – Facilities Management** – The purpose of the Facilities Management line of business is to provide preventative and corrective maintenance, construction and energy management services to the tenants of County managed facilities so they can conduct business in energy efficient, well-maintained, clean, safe and secure facilities.
  30. **Finance – Financial Executive Support** – The purpose of the Financial Executive Support Line of Business is to provide leadership, and administrative support services to department employees and system users so they have the tools and the information to do their job in alignment with the department's and Board of County Commissioners' strategic priorities.
  31. **Finance – Financial Management & Accountability** – The purpose of the Financial Management & Accountability line of business is to provide strategic financial planning, sourcing,

and reporting services to County Departments so they can manage resources in a fiscally responsible manner and make informed decisions that support the achievement of their strategic and operational results.

32. **Health, Housing & Human Services (H3S) – Behavioral Health Division** – The purpose of the Behavioral Health Division Line of Business is to work collaboratively with community partners to ensure the provision of coordination, support, outreach, education, and treatment services to Clackamas County residents so they can achieve their mental health and addiction recovery goals.
33. **Health, Housing & Human Services (H3S) – Children, Family & Community Connections** – The purpose of the Children, Family & Community Connections Line of Business is to provide prevention, education, employment, and weatherization services to vulnerable residents of Clackamas County so they can experience healthy home, work, and school environments.
34. **Health, Housing & Human Services (H3S) – H3S Administration** – The purpose of the H3S Administration Line of Business is to provide leadership and guidance services to the H3S Divisions and key internal and external stakeholders so they can meet service and program goals, have confidence in H3S, and seek out H3S for resources and guidance.
35. **Health, Housing & Human Services (H3S) – HACC** – The purpose of the Housing Authority of Clackamas County is to provide voucher, public housing, development, maintenance, resident, and supportive services to individuals and families in need so they can experience stable, affordable, and quality housing.
36. **Health, Housing & Human Services (H3S) – Health Centers** – The purpose of the Health Centers Line of Business is to provide patient-centered health care services to vulnerable populations so they can experience improved physical, dental, and behavioral health wellness.
37. **Health, Housing & Human Services (H3S) – Housing & Community Development** – The purpose of Housing & Community Development Line of Business is to provide housing, shelter, revitalization, and supportive services to individuals and families in need so they can experience healthy, safe, and affordable housing in neighborhoods with improved access to services.
38. **Health, Housing & Human Services (H3S) – Public Health** – The purpose of the Public Health Line of Business is to provide environmental health inspections and licenses, policy and assessment, access to care, infectious disease control, and education services to residents and businesses so the public can appropriately prevent, respond, and take action to ensure clean and safe places and a healthy population.
39. **Health, Housing & Human Services (H3S) – Social Services** – The purpose of the Social Services Line of Business is to provide case management, financial support, information and referral, meaningful opportunities, and advocacy services to older adults, people with disabilities, Veterans, low income, and houseless persons so they can meet their basic needs, receive benefits they have earned, have choice in their life decisions, and successfully engage in their community.
40. **Human Resources (HR) – Administration** – The purpose of the Administration Line of Business is to provide human resources direction, executive consultation and policy decision, and workforce data services to county administration, county departments and employees so they can have a business partner to achieve strategic and operational results.
41. **Human Resources (HR) – Benefits, Wellness, Leave Management** – The purpose of the Benefits and Wellness Line of Business is to provide comprehensive benefits, disability management, planning, education and consultation services to county departments, and employees so they can create a workplace culture committed to practices that sustain a healthy and productive workforce and preserve financial resources.



42. **Human Resources (HR) – Employee & Labor Relations Management** – The purpose of the Employee and Labor Relations Administration Line of Business is to provide collective bargaining and labor contract administration services to BCC, County Administration, and departments so they can define, understand, and administer employee relations, labor relations and discipline of employment and dispute resolution.
43. **Human Resources (HR) – Risk & Safety Management** – The purpose of the Risk and Safety management Line of Business is to provide comprehensive loss prevention and control, risk management, planning education and consultation services to county departments, and employees so they can create a workplace culture committed to practices that eliminate risk, sustain a healthy and productive workforce and preserve financial resources.
44. **Human Resources (HR) – Workforce Design** – The purpose of the Workforce Design Line of Business is to provide workforce planning and development, classification and compensation, and recruitment and selection services to county departments so they can plan for, attract and retain the qualified and diverse workforce they need to achieve their strategic results.
45. **Justice Court – Justice Court Services** – The purpose of the Justice Court Services line of business is to provide judicial services to the public so they can access multiple options for resolution of violation citations and civil cases.
46. **Juvenile Department – Accountability** – The purpose of the Accountability line of business is to provide intervention, and compliance monitoring services to youth so they can be accountable to victims and the community and repair harm they have caused.
47. **Juvenile Department – Administration** – The purpose of the Administration line of business is to provide strategic planning, resource management, and continuous quality improvement services to the Juvenile Department so it can foster and sustain a high performance, responsive, and customer-focused culture and organization, and work effectively with community partners and stakeholders.
48. **Juvenile Department – Public Safety** – The purpose of the Public Safety line of business is to provide assessment and detention services to youth so they can receive the appropriate level of monitoring and services that provides for community safety.
49. **Juvenile Department – Reformation** – The purpose of the Reformation line of business is to provide targeted evaluation and rehabilitative services to youth so they can increase the competencies needed to transition to adulthood, live a crime free life, and be a contributing member of their community.
50. **Law Library – Administration** – The Clackamas County Bar Association appoints the Law Library committee which administers the Law Library. The Library is entirely funded by an allocation of court “pass-through” fees and the one Law Library in Clackamas County exists in accordance with Oregon Revised Statute 9.815.
51. **Public & Government Affairs (PGA) – Communications, Engagement & Advocacy** – The purpose of the Communications, Engagement and Advocacy Line of Business is to provide information, consultation, coordination, and advocacy services to the people of Clackamas County, their Board of County Commissioners, and other countywide elected officials so they can develop and strengthen relationships, achieve their policy priorities, and the people of Clackamas County can thrive.
52. **Public & Government Affairs (PGA) – Strategy, Policy & Brand Identity** – The purpose of the Strategy, Policy and Brand Identity Line of Business is to provide strategic planning and messaging, policy analysis, and support services to the people of Clackamas County, their Board of County Commissioners, other countywide elected officials, and Public and Government Affairs staff so they can have equitable access, make informed decisions, and achieve results.

53. **Resolution Services – Resolution Services** – The purpose of the Resolution Services Line of Business is to provide conflict resolution services to people and organizations experiencing conflict so they can resolve their differences peacefully, develop skills for the resolution of future conflicts and build safe, healthy relationships and communities.
54. **Sheriff's Office (CCSO) – Administration** – The purpose of the Administration Line of Business is to provide executive leadership, administrative support, and operational support services to Sheriff's Office employees so they can deliver quality law enforcement and public safety services to the community.
55. **Sheriff's Office (CCSO) – Enhanced Law Enforcement District** – The purpose of the Enhanced Law Enforcement District (ELED) Program is to provide enhanced public safety, community partnership, education, and law enforcement services to those who live, work, and play within the ELED so they can enjoy safe, livable communities.
56. **Sheriff's Office (CCSO) – Law Enforcement** – The purpose of the Law Enforcement Line of Business is to provide law enforcement and offender accountability services to the people of Clackamas County so they can experience and contribute to a safe and secure community.
57. **Sheriff's Office (CCSO) – Public Safety** – The purpose of the Public Safety Line of Business is to provide security and protection through offender accountability services and court order enforcement to the people of Clackamas County so they can experience and contribute to a safe and secure community.
58. **Sheriff's Office (CCSO) – Sheriff Operating Levy** – The Sheriff Operating Levy is identified as part of the Sheriff's Office and is used for tracking financials separately. For the purposes of the risk assessment, this program is identified its own auditable unit.
59. **Sheriff's Office (CCSO) – Training** – The purpose of the Training Line of Business is to provide training, professional development, and personal wellness services to Sheriff's Office employees so they can achieve professional and personal fulfillment and deliver quality law enforcement and public safety services throughout their career.
60. **Technology Services (TS) – Administration** – The purpose of the Administration Line of Business is to provide strategic technology, policy, planning and operational support services to Technology Services staff so they can support county departments in effectively utilizing technology resources in the performance of their jobs.
61. **Technology Services (TS) – Applications** – The purpose of the Applications Line of Business is to provide business analysis, application development, data, geospatial and application integration, software installation and maintenance services to county departments and the public so they can utilize technology to make informed business decisions, have timely and reliable access to the information to share with their customers and to achieve desired results.
62. **Technology Services (TS) – Communication Services** – The purpose of the Communication Services Line of Business is to provide telecommunications and fiber optic services to county departments and external agencies so they can meet their business communication requirements.
63. **Technology Services (TS) – Technical Services** – The purpose of the Technical Services Line of Business is to provide reliable and secure technical infrastructure and customer support services to county departments and partner agencies so they can utilize technology resources to conduct their business.
64. **Transportation & Development (DTD) – Administration** – The purpose of the Department Administration line of business is to provide leadership, management, communication financial and emergency support services to the Board of County Commissioners, decision-makers, department staff, other county departments, other agencies and the public, so they can provide



well-managed programs so people can live, work, play and do business in Clackamas County safely and successfully.

65. **Transportation & Development (DTD) – Fleet Services** – The purpose of the Fleet Services line of business is to provide fleet management and vehicle and equipment maintenance and repair services to public agencies so they can conduct business in safe, reliable and cost-effective vehicles.
66. **Transportation & Development (DTD) – Land Use & Development** – The purpose of the Land Use & Development line of business is to provide planning, property information and permitting services to residents, property owners, the development community and businesses so they can experience a safe, thriving and well-planned community, make informed decisions, invest and develop property.
67. **Transportation & Development (DTD) – Livable Communities** – The purpose of the Livable Communities line of business is to provide safety, compliance, resource conservation, solid waste and dog sheltering services to residents, property owners and businesses so they can experience a clean, safe, healthy and attractive community.
68. **Transportation & Development (DTD) – Targeted Improvement Areas** – The purpose of the Targeted Improvement Areas line of business is to provide capital improvement, development and neighborhood enhancement services to residents, property owners, businesses and visitors so they can enjoy a safe, thriving and well-planned community.
69. **Transportation & Development (DTD) – Transportation** – The purpose of the Transportation line of business is to provide safety, maintenance, engineering, construction and operations services to users of the transportation system so they can travel safely and efficiently in Clackamas County.
70. **Treasurer’s Office – Internal Audit Services** – The purpose of the Internal Audit Services Line of Business and Internal Audit Program is to provide assurance and consulting services to the public, employees, and departments of Clackamas County so they can feel confident that the public’s interest is protected and can engage with a more accountable, higher performing, and more transparent local government.
71. **Treasurer’s Office – Treasury Services** – The purpose of the Treasury Services Line of Business and Treasury Program is to provide active banking, accounting, investing, managing, distribution, and safeguarding services to the public of Clackamas County so they can trust that their funds are secure and to the taxing districts and departments of Clackamas County so they can efficiently and effectively provide services to their customers.
72. **Water Environment Services (WES)** – The mission of Water Environment Services is to provide resource recovery and watershed protection services to our community so we can live, work, and play in a healthy environment. WES consists of 4 lines of business: Business Services, Capital, Environmental Services, and Operations. The WES Payroll serves as a program for financial purposes for the pass-through dollars and will be used to calculate the financial component of the risk assessment. The purpose of the Business Services Line of Business is to provide administrative, human resources, and budgetary services to department employees, and advisory and budget committee members, so they can provide effective, well managed services and information to members of communities served by WES. The purpose of the Capital Line of Business is to provide strategy, analysis, projection, and new infrastructure services to WES ratepayers and decision makers so they can make well-informed decisions leading to timely and cost-effective infrastructure. The purpose of the Environmental Services Line of Business is to provide monitoring and assessment and pollution prevention services to WES staff, and permitting services to permit applicants, and the broader community so they can access and appropriately



use WES' infrastructure and understand their potential impact on water quality. The purpose of the Operations Line of Business is to provide collection and conveyance, treatment, and resource recovery services to ratepayers so they can have properly functioning infrastructure that supports healthy waterways and a vibrant economy.

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