County Internal Audit Recommendation Monitoring Status – 12/2023

Office of County Internal Audit

Introduction

Audit recommendations draw attention to conditions of potential risk to the county. These risks may be barriers to the county's ability to achieve its strategic priorities. Supporting the county's enterprise risk management process, the Office of County Internal Audit monitors the status of outstanding audit recommendations, and the progress management is making toward its intended resolutions.

Total Impact to Date

Audit Reports & Management Letters

➢ 19 reports

➢ 13 distinct county departments

Audit & Consulting Recommendations

➢ 127 recommendations

➢ 81% audit recommendations have been implemented to improve controls and processes
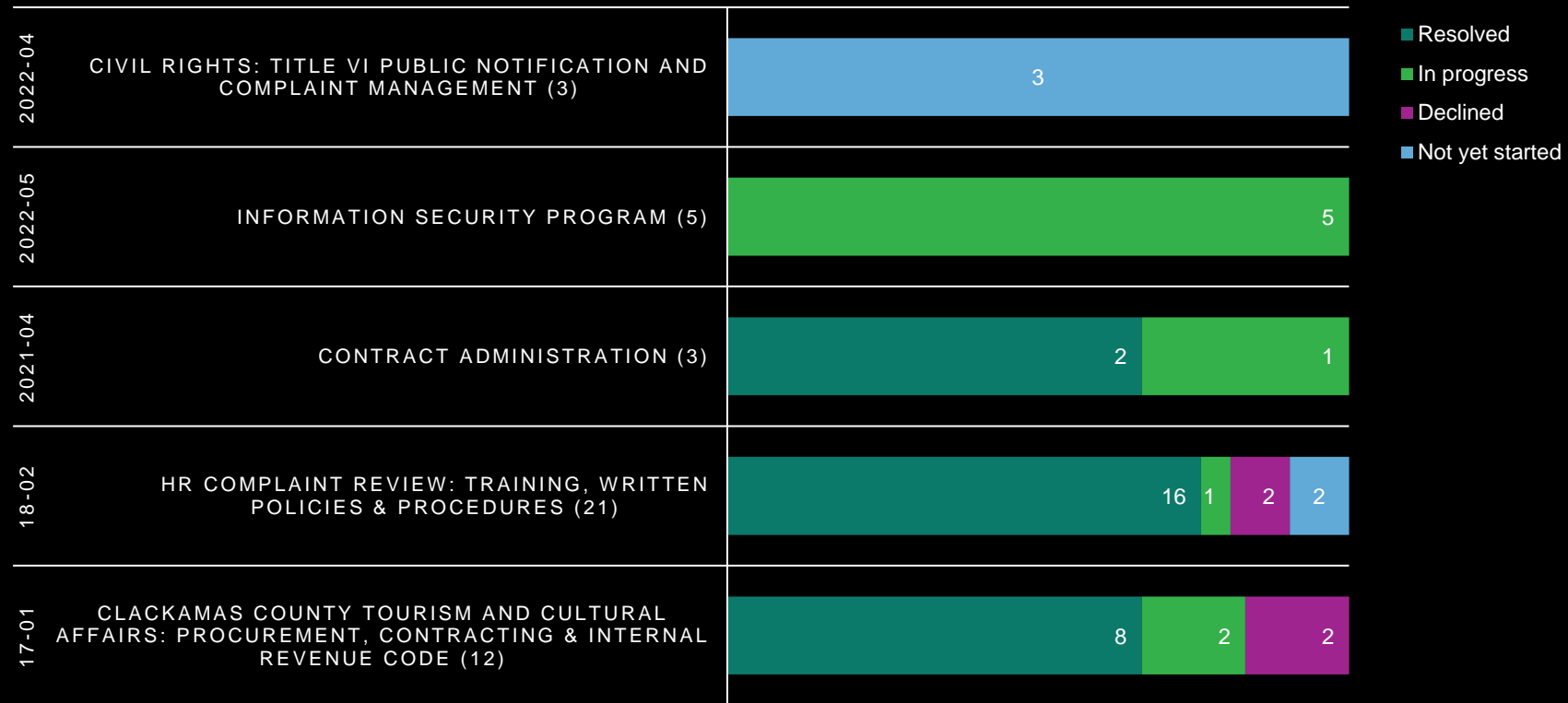
2023 Statistics

Audit assurance and advisory services addressed high risk topics – Emergency Rental Assistance, Information Security, Civil Rights, and County Budget Processes

Audit Recommendations

- ✓ 93% cumulative acceptance rate; 100% in 2023
- ✓ 2023 = 27% resolution rate within 12 months or less
- ✓ 2022 = 92% resolution rate within 24 months or less
- ✓ 2021 = 100% resolution rate within 36 months or less

Audit Reports with Outstanding Audit Recommendations

2022-04	CIVIL RIGHTS: TITLE VI PUBLIC NOTIFICATION AND COMPLAINT MANAGEMENT (3)	3	
2022-05	INFORMATION SECURITY PROGRAM (5)	5	
2021-04	CONTRACT ADMINISTRATION (3)	2	1
18-02	HR COMPLAINT REVIEW: TRAINING, WRITTEN POLICIES & PROCEDURES (21)	16	1 2 2
17-01	CLACKAMAS COUNTY TOURISM AND CULTURAL AFFAIRS: PROCUREMENT, CONTRACTING & INTERNAL REVENUE CODE (12)	8	2 2

Legend:
- Resolved
- In progress
- Declined
- Not yet started

Civil Rights

1 Review and update the county's 2017 Title VI Plan.

2 Implement key governance elements of the county's Title VI Plan.

3 Develop a plan to fully implement, sustain and monitor the county's Title VI Plan countywide.

Information Security Program

1 Address identified vulnerabilities

2 Increase capabilities and capacity to detect, identify, protect, recover and respond to information security threats

3 Develop information security strategies, resources, policies and procedures which align with industry standards and best practices

4 Use low-cost cybersecurity resources federally funded by the U.S. Cybersecurity and Infrastructure Security Agency and available through the Multi-State Information Sharing and Analysis Center

5 Leverage cybersecurity grant opportunities

Contract Administration

1 Implement the PeopleSoft contract management module for integration with the current finance system

HR Complaint Review Process

1 Ensure investigators demonstrate their investigation planning process within the file.

2 Review all personnel rules and revise them to reflect current practices, address best practices and determine the appropriate location for the rule, policy or practice (e.g. County Code, EPP, Administrative Rule).

3 Regularly review and update (e.g. biannually, triennially) complaint related policies or rules.

Tourism & Cultural Affairs

1 Develop process to identify non-transient lodging tax reporters.

2 Fully implement consultant recommendations - conduct spot audits to ensure compliance.

Summary

The Office of County Internal Audit supports the county's efforts toward good government. Audit reports support county transparency. Audit recommendations and status monitoring support county accountability.

Thank you
Office of County Internal Audit