



MEETING MINUTES

Internal Audit Oversight Committee

Wednesday, January 11, 2023
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 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 | | | |

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 that the meeting is a public meeting and is accessible via ZOOM to any member of the community who would like to observe. Public</p>	None

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		<p>comment will not be taken during the meeting but can be emailed to OCIA@Clackamas.us.</p> <p>Chair Vuong stated the purpose of the meeting, clarified committee member roles, reiterated that no emails and comments will be shared at the meeting, and previewed the meeting agenda. Stephanie Gallegos and Commissioner Martha Schrader were thanked for their service as their terms have concluded.</p>	
October 5, 2022, meeting minutes	Chair Minh Dan Vuong	<p>The draft October 5, 2022, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Commissioner Tootie Smith, the Board of County Commissioners Chair, moved to adopt the October 5, 2022, draft minutes as written. Gary Schmidt seconded the motion. The motion was approved unanimously by voice vote.</p>	October 5, 2022, minutes approved as written.
2022 Audit Plan status updates	Jodi Cochran, County Internal Auditor	Jodi Cochran presented the Audit Plan status updates, highlighting current and upcoming projects.	Informational
Active engagements overview	<p>Jodi Cochran, County Internal Auditor</p> <p>Kathy Yeung, Senior Internal Auditor</p>	<p>Jodi Cochran and Kathy Yeung jointly presented the active engagements overview. The presentation highlighted the purpose, scope, expectations, target report issuance and overall status updates of three engagements:</p> <ul style="list-style-type: none"> ✓ Emergency Rental Assistance Program ✓ Information Security Program ✓ Civil Rights Program 	Informational
Quality Assurance Improvement Program (QAIP)	Jodi Cochran, County Internal Auditor	<p>The Quality Assurance and Improvement Program Status report was provided. Routine review of the report at the committee meeting is based on availability of time and is typically at a high level.</p> <p>The quarterly report details progress towards achieving specific County Internal Audit strategies and goals. Additionally, the Quality Assurance and Improvement</p>	Informational

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		Program report serves as a method of addressing specific Standards and ensuring accountability.	
Strategic cycle and quarterly meeting schedule	Jodi Cochran, County Internal Auditor	Jodi discussed the change in audit plan cycle, which will shift from a calendar year cycle to a fiscal year cycle to align with the County's performance measurement cycle and budget cycle. Expectations for the upcoming March and June meetings were discussed. In March, the Committee will review the results of the risk assessment and the annual audit recommendation monitoring process. A request for approval of the 2023-2024 audit plan is anticipated in June.	Informational
Round Table	All	Committee members provided general comments and feedback.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 2:51 p.m.	
		<p>Next scheduled meetings:</p> <p>Wednesday, March 8, 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 03-08-2023</p>