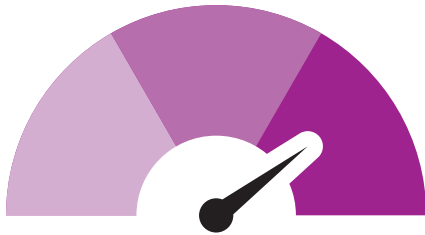




Audit Engagements 2022

Office of County Internal Audit



A high risk score does not mean an office or department is being managed ineffectively or internal controls are inadequate. It merely indicates the services it is responsible for are, by nature, high priority activities with high risk potential.

Highest Risk Potential

- Business and Community Services
- Clackamas County Sheriff's Office (CCSO)
- Community Corrections
- County Administration
- Department of Transportation & Development (DTD)
- Finance
- Health, Housing & Human Services
- Human Resources
- Technology Services
- Water Environment Services

Scoring Criteria

- ✓ Audit Frequency
- ✓ Complexity
- ✓ Financial Transactions
- ✓ Strategic Initiatives Impact

Using guiding principles, engagements have been selected and designed to address high risk potential, while optimizing County Internal Audit resources and impact. Additional audit engagements will be pursued as resources allow. Advisory and Good Government Hotline investigative services are equal priorities as we strive to add value.



Information Security Program *Technology Services*

An assessment of the County's current Information Security Program maturity level relative to industry standards and established maturity models. Identifying current and future states for the County's Information Security Program will support the County's continuous improvement efforts in a shifting environment of digital transformation and hybrid working environments.

Strategic Priority: Build public trust through good government



Emergency Rental Assistance Program *Health, Housing & Human Services: Social Services*

An assessment of the County's compliance with federal, state and local funding rules and the equitable delivery of services. This engagement will inform management decisions and continuous process improvement efforts supporting rental relief assistance.

Strategic Priorities: Ensure safe, healthy and secure communities; Build public trust through good government



Civil Rights and ADA Program *Equity and Inclusion Office*

An assessment of the County's current organizational maturity level relative to federal regulations and industry standards. Identifying current and future states for the County's Civil Rights and ADA compliance programs will support the County's continuous improvement efforts in creating "a place where people thrive, have a sense of safety, connection and belonging, so that everyone is honored and celebrated for the richness in diversity they bring." (Clackamas County Equity and Inclusion Office vision statement)

Strategic Priorities: Ensure safe, healthy and secure communities; Build public trust through good government



Healthcare Service Delivery

Health, Housing & Human Services: Health Centers

An assessment of the financial processes supporting healthcare services, including insurance billing and collections, as well as the equitable delivery of community healthcare services. Identifying successful practices and opportunities for enhancements will support the County's focus on optimizing service delivery through continuous improvement efforts.

Strategic Priorities: Ensure safe, healthy and secure communities;
Build public trust through good government



ARPA Business Support Program

Business & Community Services: Economic Development

An assessment of the County's compliance with federal, state and local funding rules and the equitable delivery of services in providing support to Clackamas County businesses directly impacted by COVID-19. This engagement will inform management decisions and continuous process improvement efforts through an analysis of the implementation and impact of the ARPA Business Support Program.

Strategic Priorities: Grow a vibrant economy; Build public trust through good government



Contract Administration

Finance

An assessment of the County's contract administration practices, supporting the County's efforts to streamline operations, improve efficiency and deliver services. This is a continuation and completion of an approved 2021 audit engagement.

Strategic Priority: Build public trust through good government



Outstanding Audit Recommendations & Management Responses

Annual status update

An assessment of the status of outstanding audit recommendations and the progress management is making toward intended resolutions.

Strategic Priority: Build public trust through good government



Guiding Principles

- Reflect risk-based approach
- Support County priorities
- Emphasize public service and community impact
- Consider comprehensive coverage
- Optimize audit resources