



AGENDA

Internal Audit Oversight Committee

Wednesday, March 8, 2023
2:00 p.m. to 3:00 p.m.

Virtual meeting – Panelist links provided via 2/28/2023 email and updated calendar invite.
Public link available on Clackamas County Internal Audit Oversight Committee [website](#)

Time	Topic	Presenter(s)	Materials	Expectations
2:00	Welcome and introductions (5 min)	Chair Minh Dan Vuong	Note: All meeting materials provided prior to meeting start. Note: No public comments will be heard. Emailed comments are welcome at OCIA@Clackamas.us	Call to order/roll – Review meeting agenda; Identify new business, if any
2:05	January 11, 2023, meeting minutes (5 min)	Chair Minh Dan Vuong	1_2023_01_11 Minutes_draft for approval	Action requested - Recommend review and adopt, with necessary edits, if any Recommended Motion – “Move to adopt the January 11, 2023, meeting minutes as written”
2:10	2022 Audit Plan status updates (10 min)	Jodi Cochran, County Internal Auditor	2_2022 Audit Plan – 3.8.2023 Status	Action requested - Recommend add a Financial Condition Analysis engagement to the 2022 Audit Plan. Recommended Motion – “Move to amend the 2022 Audit Plan to include a Financial Condition Analysis engagement.”

Time	Topic	Presenter(s)	Materials	Expectations
2:20	2022 Risk assessment results (20 min)	Jodi Cochran, County Internal Auditor	3_2022 Risk assessment 101 & 2022 results presentation	Informational – solicit feedback
2:40	2022 Audit recommendations status report (10 min)	Jodi Cochran, County Internal Auditor	4_County Internal Audit Recommendations – 2022 Status presentation	Informational – solicit feedback
2:50	Quality Assurance Improvement Program (QAIP) (5 min)	Jodi Cochran, County Internal Auditor	5_QAIP – 3.8.2023 Status	Informational – solicit feedback
2:55	Round Table	All		
	Meeting adjournment	Chair Minh Dan Vuong		

Next IAOC Meeting: Wednesday, June 14, 2023, 2:00 p.m. to 4:00 p.m.

FUTURE INTERNAL AUDIT OVERSIGHT COMMITTEE MEETING SCHEDULE
 Quarterly on second Wednesday of the month (March, June, September, December)

Day	Date	Time	Location
Wednesday	June 14, 2023	2:00 p.m. to 4:00 p.m.	ZOOM
Wednesday	October 11, 2023	2:00 p.m. to 3:00 p.m.	ZOOM

Internal Audit Oversight Committee meetings are public meetings, conforming to Oregon’s Public Meeting Law. We encourage all interested to join for observation. If you would like to share comments with the Committee, please email your thoughts to OCIA@Clackamas.us. All emails received by the Office of County Internal Audit will be provided to the Committee members for consideration.

The Clackamas County Internal Audit Oversight Committee is established under the authority provided in County Code Chapter 2.15: County Internal Auditor. It is comprised of two County Commissioners, the County Administrator, the County Counsel and three community members representing cumulative expertise in local government, finance, risk, information security, equity and process improvement.

Through oversight of the Office of County Internal Audit activities, the Committee’s mission is to enhance and protect Clackamas County’s organizational value by promoting risk-based and objective assurance, advice and insight. The Committee is authorized to:

- ✓ Evaluate management’s response to audit recommendations and noted opportunities for improvement.
- ✓ Ensure no unreasonable restrictions are placed on the County Internal Auditor.
- ✓ Support transparent communication between the County Internal Auditor, County Administrator and Board of County Commissioners.
- ✓ Monitor Office of County Internal Audit activities by working with the County Internal Auditor.

Committee members do not direct staff, and County operational strategies and management decisions are not made during these meetings. The Office of County Internal Audit and the Internal Audit Oversight Committee encourages management to facilitate those discussions and activities in different venues - allowing County governing bodies to provide County leadership and direction. Internal Audit Oversight Committee meetings serve to raise awareness, transparency and accountability - to build public trust through good government.