

Clackamas County  
Internal Audit Oversight Committee  
Meeting Materials  
Wednesday, June 12, 2024

Item #1  
Draft March 20, 2024, Meeting Minutes



## MEETING MINUTES

### Internal Audit Oversight Committee

Wednesday, March 20, 2024  
1:00 p.m. to 2:00 p.m.

Virtual meeting

- |  |   |  |   |  |  |   |
|--|---|--|---|--|--|---|
| <input checked="" type="checkbox"/> Minh Dan Vuong, IAOC Chair, Community Member | <input checked="" type="checkbox"/> Jeff Gibbs, Community Member          | <input checked="" type="checkbox"/> Wilda Parks, Community Member        | <input type="checkbox"/> Tootie Smith, Chair of Board of County Commissioners         | <input type="checkbox"/> Ben West, 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"/> Dylan Blaylock, 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. 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 comment will not be taken during the meeting but can be emailed to <a href="mailto:OCIA@Clackamas.us">OCIA@Clackamas.us</a>.</p>	<b>None</b>

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
October 11, 2023, meeting minutes	Chair Minh Dan Vuong	<p>The draft October 11, 2023, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>The October 11, 2023, draft minutes were approved unanimously and adopted.</p>	<b>October 11, 2023, minutes approved as written.</b>
Committee and Staff Recognitions	Chair Minh Dan Vuong	Committee member Wilda Parks was recognized during the meeting for her dedication in public service and volunteerism, and Senior Internal Auditor Kathy Yeung was recognized for earning her designation as a licensed Certified Internal Auditor.	<b>Informational</b>
County Internal Audit Recommendations Monitoring – Status presentation	Jodi Cochran, County Internal Auditor	Jodi gave the Recommendations Monitoring – Status presentation. The presentation highlighted the total audit reports, management letters, recommendations to date, resolution rates, and other statistics. The Committee discussed the resolution rates, progress, and recognition for the County Administrator’s support and leadership in audit recommendations.	<b>Informational</b>
Internal Audit Oversight Committee Charter and Bylaws	Jodi Cochran, County Internal Auditor	<p>Jodi discussed the Internal Audit Oversight Committee Charter and Bylaws and noted the updated document reflects the new technical terminologies and other updates in the IIA Global Internal Audits Standards. The Committee briefly discussed the updates in the document.</p> <p>Gary Schmidt moved to adopt the Internal Audit Oversight Committee Charter and Bylaws as written. Wilda Parks seconded the motion. The motion was approved unanimously.</p>	<b>The Internal Audit Oversight Committee Charter and Bylaws adopted as written.</b>
Office of County Internal Audit Charter	Jodi Cochran, County Internal Auditor	<p>Jodi discussed the Internal Audit Oversight Committee Charter and Bylaws and noted the updated document reflects the new technical terminologies and other updates in the IIA Global Internal Audits Standards.</p> <p>Wilda Parks moved to adopt the Internal Audit Oversight Committee Charter and Bylaws as written. Gary Schmidt seconded the motion. The motion was approved unanimously.</p>	<b>The Office of County Internal Audit Charter adopted as written.</b>

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
Quarterly status updates	Jodi Cochran, County Internal Auditor	<p>The quarterly reports detail progress toward achieving the annual Audit Plan and specific County Internal Audit strategies and goals. Additionally, the Quality Assurance Improvement Program report serves as a method of addressing specific Standards and ensuring accountability.</p> <p>The 2022-23 Audit Plan and the Quality Assurance and Improvement Program Status reports were provided. Review of the reports at the committee meeting are based on availability of time, and reports are typically provided at a high level.</p> <p>Jodi provided the quarterly status updates. No questions or comments were made.</p>	<b>Informational</b>
Round Table	All	<p>The Committee discussed rescheduling the April 2024 Oversight Committee meeting to May 15, 2024, and for the May meeting to be rescheduled to June.</p> <p>Stephen Madkour was also recognized for his distinguished public service.</p>	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 1:45pm.	
		<p>Next scheduled meetings:</p> <p>Wednesday, May 15, 2024 2:00 p.m. to 3:00 p.m. Location: TBD</p>	Submitted by: Kathy Yeung

Clackamas County  
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Item #2  
Risk Assessment 101 & 2023 Results Presentation



# Clackamas County Risk Assessment

Facilitated by the Office of County Internal Audit, February – June 2024



## Why conduct a risk assessment?

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Professional **standards** require the Office of County Internal Audit to establish a systematic, risk-based approach to determine the priorities for internal audit activities.

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- Identify, analyze and evaluate potential risks to the county's ability to achieve its objectives
- Provide insight to county leadership and inform its decision-making processes
- Enhance the county's risk culture and support a countywide approach to resource allocation
- Support the allocation of the Office of County Internal Audit's limited resources



## How do we conduct a 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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- Establish a methodology
- Identify auditable units
- Define criteria
- Calculate risk score
- Sort results





## What are the criteria?

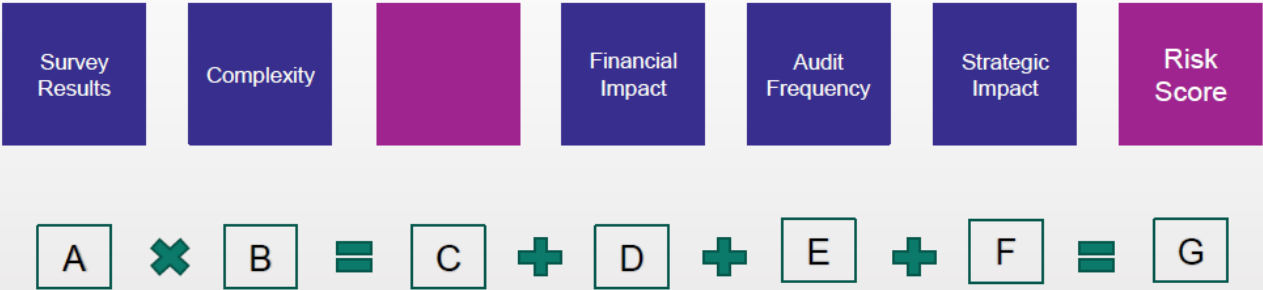
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Success is dependent on broad engagement with the risk assessment process and strategic consideration of the results – from top **leadership** and throughout all county employee **teams**

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- **Survey** – Input from key stakeholders via interviews; # risk claims, # Good Government Hotline reports, # personnel complaints, results of litigation
- **Complexity** – Evaluation of the complexity of processes overseen by the unit; 6 evaluation areas scored
- **Financial Impact** – Calculation of the value of expenditure and revenue transactions
- **Audit Frequency** – Recognition of past internal audits and lapse of time between audits
- **Strategic Impact** – Recognition of formal participation in Board of Commissioners' Strategic Initiative implementation processes

# What is the math?





## What does the score mean?

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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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- A general indication that if something were to go wrong it could have a significant impact
- An indication that the services or functions a unit is responsible for are, by nature, high priority activities with high-risk potential because of factors as:
  - having a large amount of revenue or expenditure;
  - having a high level of sensitive assets, such as cash, election ballots, protected or secured data;
  - management's assessment of the control environment; or
  - a high degree of public interest.



## What happens after?

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Success is dependent on broad engagement with the risk assessment process and strategic consideration of the results – from top **leadership** and throughout all county employee **teams**

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- The identified potential risks are presented to county leadership and management teams
- The county's strategic decision-making processes are informed by additional data points
- An enhanced county risk culture continues to support transparent countywide resource allocation
- The Office of County Internal Audit's limited resources are allocated through the committee-approved Audit Plan

# What are the 2023 scored results?

A high-risk score does **NOT** mean a Line of Business is being managed ineffectively or internal controls are inadequate.

Department and Line of Business / Program	Total Risk Rating	Risk Category	Trend	Potential Audit Topics FY25
OCSO - Public Safety	632	High	-	Tier 1
HSS - Children, Family & Community Connections	621	High	-	
OCSO - Administration	614	High	-	
HSS - Social Services	610	High	-	Tier 1
HSS - Administration	609	High	-	
OCSO - Law Enforcement	566	High	-	Tier 1
OCSO - Sheriff Operating Levy	546	High	↑	
NSPRD - Salary Reimbursement	537	High	↑	Tier 2
Finance - Non Departmental	520	High	-	
Finance - Debt	520	High	-	Tier 1
DTD - Transportation	509	High	-	Tier 3
Finance - Financial Executive Support	505	High	-	Tier 1
HSS - Public Health	500	High	-	Tier 2
HSS - Health Centers	500	High	-	Tier 2
HSS - Behavioral Health Division	500	High	-	Tier 3
HSS - Housing & Community Development (incl HAOC)	480	High	-	Tier 2
WES - Salary Reimbursement	475	High	-	Tier 3
TS - Communication Services	470	High	↑	
HSS - Housing & Community Development	463	High	-	Tier 2
DTD - County Parks & Golf	457	High	-	Tier 3
Finance - Facilities Management	443	High	-	
Clerk's Office	439	High	-	
Juvenile - Administration	422	High	↑	Tier 1
OCSO - Training	419	High	↑	
HR - Administration	321	Moderate	-	
DTD - Fleet Services	375	Moderate	-	Tier 3
DTD - Livable Communities	375	Moderate	-	
DTD - Land Use & Development	372	Moderate	-	
DTD - Library	371	Moderate	-	
TS - Technical Services	349	Moderate	-	
TS - Applications	343	Moderate	-	
Finance - Courier & Mail Operations Services	331	Moderate	-	
District Attorney's Office	324	Moderate	↓	
Juvenile - Public Safety	322	Moderate	↑	
Finance - Financial Management & Accountability	316	Moderate	-	
TS - Administration	317	Moderate	↓	Tier 2
Juvenile - Accountability & Reformation	316	Moderate	-	
Finance - Accounting Services	312	Moderate	-	Tier 2
DTD - Administration	311	Moderate	↓	
A&T - Valuation	311	Moderate	↑	Tier 3
HR - Benefits, Wellness, Leave Management	302	Moderate	-	
County Administration - Administration	302	Moderate	↓	Tier 2
DTD - Assets	301	Moderate	-	
DTD - Economic Development Line of Business	301	Moderate	-	
Misc/Pass-Through - County School Fund	295	Moderate	↑	
Disaster Management & Medical Examiner	293	Moderate	-	
DTD - Extension and 4th Service District	290	Moderate	-	
CCDA - Salary Reimbursement	290	Moderate	-	
HR - Workforce Design	287	Low	↓	Tier 3
HR - Risk & Safety Management	281	Low	↓	
DTD - Fair & Event Center	281	Low	-	
Treasurer's Office - Treasury Services	280	Low	-	Tier 3
DTD - Administration	270	Low	↓	
HR - Employee & Labor Relations Management	264	Low	-	
Cadokmas 911 Services	258	Low	-	
DTD - Targeted Improvement Areas	249	Low	-	
DA - Justice & Public Safety	241	Low	-	
DA - Family Support	233	Low	-	
DA - Victim & Support Services	233	Low	-	
PGA - Communications, Engagement & Advocacy	229	Low	-	
A&T - Property Tax Revenue & Records	216	Low	-	Tier 3
A&T - Administration	214	Low	↓	
Juvenile - Youth, Family, Stakeholder & Community	212	Low	-	
PGA - Strategy, Policy & Brand Identity	164	Low	-	
County Administration - Tourism & Cultural Affairs Service	142	Low	-	
County Counsel - Litigation & Labor	113	Low	-	
County Counsel - Office of the County Counsel Administr	112	Low	-	
County Counsel - Legal Support	112	Low	-	
Justice Court Services	99	Low	-	
Law Library - Administration	66	Low	-	
Resolution Services	65	Low	-	
Office of County Internal Audit	-	-	-	-



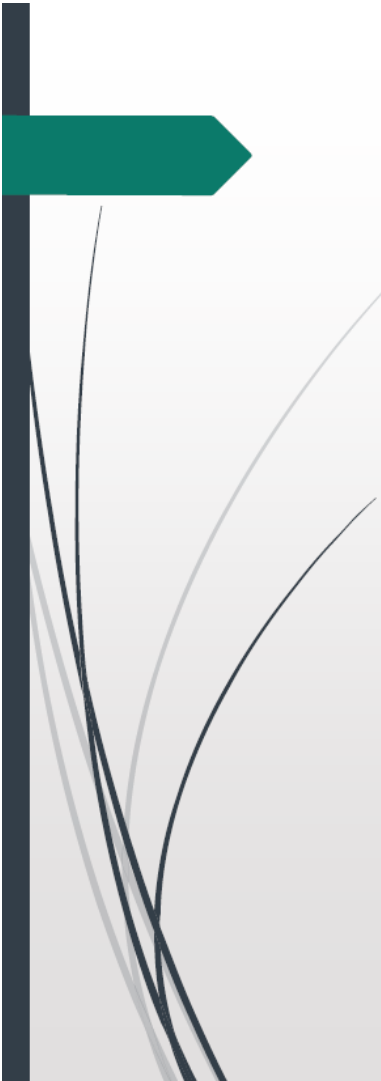
## What are the 2023 high-risk areas?

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A high-risk score does **NOT** mean a Line of Business is being managed ineffectively or internal controls are inadequate.

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- Health, Housing and Human Services
- Sheriff's Office
- Finance
- North Clackamas Parks & Recreation District
- Transportation & Development
- Water Environment Services
- Technology Services
- Clerk's Office
- Juvenile



## What area audits are being considered?

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Independent assurance supports transparent, accountable and informed decision-making. We help the county serve the public and enrich our communities.

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- Sheriff's Office with a focus on public safety and the jail program\*
- County Administration with a focus on capital construction\*
- H3S with a focus on Social Services and employee safety
- H3S and DTD with a focus on county authorities and special district governance
- Technology Services with a focus on data inventory, access and retention
- Juvenile department with a focus on regulatory compliance when detaining minors
- Finance with a focus on financial health and trend analysis
- H3S and Sheriff's Office with a focus on medication assisted treatment



## How will you evaluate the Audit Plan?

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Based on meeting professionally-defined criteria, the Oversight Committee indicates its support of the County Internal Auditor's proposed audit engagements through approval of the proposed Audit Plan.

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Collectively, the engagements:

- are risk-based.
- support County strategic priorities.
- emphasize public services and community impact.
- Consider comprehensive coverage of county services and operations.
- Optimize County Internal Audit resources.



Clackamas County  
Internal Audit Oversight Committee  
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Item #3  
FY23-24 Audit Plan – 06.12.2024 Status



## FY23-24 Audit Plan

Assurance & Advisory Engagements – Status update  
June 12, 2024

Engagements	Status	Notes
Civil Rights – Title VI Public Notification and Complaint Management	Complete	Management Letter issued – August 31, 2023. Management agreed with 3/3 recommendations offered.
FY 23-24 Budget Committee Advisory Motion	Complete	Advisory engagement requested by County Administrator/County Budget Officer. Management Letter issued – September 31, 2023. Seven recommendations were offered, including pursuing an external performance audit. County contracted with Moss Adams to perform a performance audit. The Moss Adams audit report, dated February 13, 2024, was discussed at a February 20, 2024, Board of County Commissioners policy session. Eight recommendations were offered.
2023 Audit Recommendation Monitoring	Complete	Monitoring activity and surveys conducted in December 2023. All responses received and analyzed in January 2024. Summary of results discussed in March 2024 Internal Audit Oversight Committee meeting.
2023 Risk Assessment	Complete	Risk assessment activity initiated in January 2024, interviews and data collection completed in April. Results shared with county leadership and will inform FY 24-25 Audit Plan. Results reviewed by Internal Audit Oversight Committee at June 5, 2024 meeting.
Good Government Hotline	Ongoing	Administration of county's fraud, waste and abuse hotline. Activity and allocated time trending up. Seven reports received and responded to resulting in two management letters with a total of nine recommendations for potential process improvements.
Clackamas County Clerk – Elections Audit: Status Update	In Progress	Fieldwork completed during May 21, 2024, Primary Election; Scope limited to verification of implemented audit recommendations during May 21, 2024, Primary Election. Engagement timed for maximum efficiency and voter transparency. Target report date June/July 2024.
Courthouse Capital Construction Project	In Progress	Engagement letter issued January 10, 2024. Fieldwork and testing in progress. Target report date August 2024.
Finance – Asset Management	In Progress	Engagement letter issued January 11, 2024. Fieldwork and testing complete. Report development in progress. Target report date July 2024.
Clackamas County Sheriff's Office – Jail Operations	In Progress	Planning and survey work in progress. Target engagement letter date July 2024.
Housing Authority – Affordable Housing Bond Program	Planned	

Clackamas County  
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Item #4  
Active Engagements –  
06.12.2024 Status Presentation



# Active Engagement Status - 6.12.2024

Asset Management

Election Ballot Security - Report Update

Clackamas County Circuit Courthouse Construction Project

County Jail Program

# Election Ballot Security - Report Update

- ▶ Why is this important?
  - ▶ Provides assurance that the Clackamas County election process is effective and transparent
  - ▶ Supports confidence in the election process and results
  - ▶ Encourages civic engagement and strong communities
  - ▶ Build public trust through good government
- ▶ What questions are we answering?
  - ▶ Have recommended actions been taken?
  - ▶ Are the changes working as expected?
- ▶ Scope:
  - ▶ Four recommendations made in 2021 audit
  - ▶ May 21, 2024, Primary Election
- ▶ Status: Fieldwork complete; Reporting phase
- ▶ Target Report Draft: June 2024

# Asset Management

- ▶ Why is this important?
  - ▶ Good stewardship and use of public funds
  - ▶ Asset monitoring limits fraud, waste and abuse
  - ▶ Build public trust through good government
- ▶ What questions are we answering?
  - ▶ Do reported county assets exist?
  - ▶ Are county assets available for intended purposes?
  - ▶ Does the county adequately monitor its assets?
- ▶ Scope:
  - ▶ County's capital assets as of June 30, 2023
  - ▶ County's sensitive assets as of April 2024
- ▶ Status: Fieldwork complete; Reporting phase
- ▶ Target Report Draft: July 2024

# Clackamas County Circuit Courthouse Construction Project

- ▶ Why is this important?
  - ▶ Financial stability & Long-term usefulness of courthouse facilities
  - ▶ Ensure safe, healthy and secure communities
  - ▶ Build public trust through good government
- ▶ What questions are we answering?
  - ▶ How are we ensuring construction is completed on time and on budget?
  - ▶ How will we ensure the expectations of the Facilities Management Service Agreement are met during building occupancy?
- ▶ Scope:
  - ▶ Project management activities from date of Project Agreement through March 2024.
- ▶ Status: Fieldwork in progress
- ▶ Target Report Draft: August 2024

# County Jail Program

- ▶ Why is this important?
  - ▶ Program is inherently a high-risk program
  - ▶ Ensure safe, healthy and secure communities
  - ▶ Build public trust through good government
- ▶ What questions are we answering? TBD
- ▶ Scope: TBD - Potential areas for consideration
  - ▶ Medication administration
  - ▶ Use of isolation
  - ▶ Use of physical restraint
  - ▶ Federal PREA compliance
  - ▶ Medication Assisted Treatment
- ▶ Status: Planning and survey phase
- ▶ Target Engagement Letter: July 2024; Target Report Draft: December 2024



Clackamas County  
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Item #5  
Quality Assurance and Improvement Program –  
Presentation



# Quality Assurance and Improvement Program

Clackamas County | Office of Internal Audit

# Quality assurance and improvement program (QAIP)

- ▶ Required by professional standards
- ▶ Internal assessments
  - ▶ Individual Engagements
  - ▶ Overall Function – The Office
- ▶ External assessments (Peer Reviews)
  - ▶ Auditors get audited



## Recognized professional standards – Red Book & Yellow Book



- ▶ Promote high quality audit work
- ▶ Founded in defined, ethical principles
- ▶ Require independence, professional judgment, competence, and quality
- ▶ Mandate peer reviews

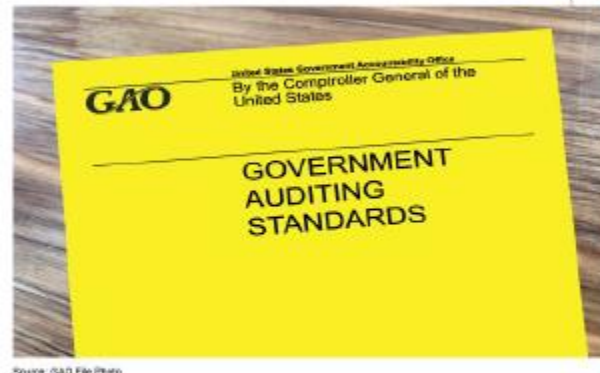
# Red Book



- ▶ Published by the Institute of Internal Auditing - Global, authoritative guidance for both public and private organizations
- ▶ Broad scope, less details - focused on internal audit governance structure and service effectiveness
- ▶ Addresses risk of not achieving organizational goals
- ▶ Encourages trusted advisor role and advisory services

# Yellow Book

- ▶ Published by the United States Government Accountability Office - National authoritative guidance for government entities and entities receiving federal government awards
- ▶ Narrower scope, more details - focused on individual audit assurance processes and tasks
- ▶ Addresses risk of not achieving audit goals
- ▶ Limited focus on advisory services



# Office of County Internal Audit: A Red Book Shop




- ▶ Established and implemented governance structures based on Red Book standards and professional best practices
- ▶ Provides assurance and advisory services
- ▶ Applies guidance of Yellow Book standards in the conduct of all assurance audits



# QAIP Quarterly Reports

- ▶ Status of strategic goals and activity
- ▶ Review of key standards
- ▶ Demonstration of compliance

 <b>Quality Assurance and Improvement Program</b> Status update June 12, 2024		
QAIP Goals & Activity	Status	Notes
County Code	Complete	County Ordinance #01-2023 - September 23, 2023.
WOC Handbook	Complete	WOC handbook last updated May 2023.
OQA Website - Public Portal	Complete	Maintenance ongoing. Good Development Website updates.
Post-engagement customer survey	Complete	Post-engagement survey process fully implemented and responded to ongoing activity.
WOC Compliance	Complete	Compliance includes community membership - New member signed January 2024.
OQA Classification Series and Resources	Complete	Two PDR. Development of County Internal Audit professional classification series completed December 2023. Training alignment with industry standards and Oregon market. Continued monitoring and review of adequate governance.
OQA Charter	Complete	Half annual review - Target January 2025.
WOC Charter	Complete	Half annual review - Target January 2025.
Native governance	Complete	Annual summary reports published. Governance and control processes being reviewed and revised to reflect new structure adopted in 2021.
OQA Policy and procedure manual	In progress	Continued development and refinement; completion planned in preparing for 2024 work.
External Quality Assessment Review - Peer Review	In planning stages	Consulting with the State of Oregon Chief Audit Executive Council to participate in state reciprocal activity. Timing impacted by State resources and projects.
OQA Website - Internal	Not yet started	

\*QAIP goal's activity included in Performance Dashboard - Strategic Business Plan

to determine	1/24/24
documented	1/23/24
work on	7/23/24
	7/23/24
	7/23/24
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ing engagement	
the	
or	
using the WOC	
	7/23/24
to ensure the	7/23/24
cepted for use of	7/23/24
	7/23/24
	7/23/24

999 2000	The OQA contributes to the WOC all information it has that the OQA has determined that senior management has accepted a level of risk that may be unacceptable for county operations.
999 2001	The OQA performs and documents an annual compliance risk assessment, incorporating input from the WOC, Board and senior management.
999 12 001	The OQA demonstrates to the WOC how the Office of Internal Audit voluntarily processes or retains the knowledge, skills, and other competencies needed to perform its responsibilities. OQA annually confirms compliance with all continuing professional education requirements.
999 12 002	The OQA addresses with the WOC the sufficiency of Internal Auditor and Investigator resources within the Office of County Internal Audit.
999 12 003	The OQA addresses with the WOC the sufficiency of information technology, training resources within the Office of County Internal Audit.
999 2000 8999	The OQA processes and provides to the WOC and senior management an audit plan which assess risk to the county registration and recommends a risk based prioritization of Office of County Internal Audit activities.
999 2000	The OQA reviews and approves the budget, considering resource needs, in consultation with the WOC.
999 2100 Budget	The OQA annually reviews and contributes to the improvement of county governance, risk management, and performance.
999 2100 01	



Questions?



Clackamas County  
Internal Audit Oversight Committee  
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Item #6  
Quality Assurance and Improvement Program –  
06.12.2024 Status



## Quality Assurance and Improvement Program

Status update  
June 12, 2024

QAIP Goals & Activity	Status	Notes
County Code	Complete	County Ordinance #05-2020 - September 23, 2020
IAOC Handbook*	Complete	IAOC onboarding tool; updated May 2025
OCIA Webpage – Public internet	Complete	Maintenance ongoing; Good Government Hotline updates
Post-engagement customer survey*	Complete	Post-engagement survey process fully implemented and incorporated into ongoing activity.
IAOC Composition	Complete	Composition includes community membership – New member assigned January 2024.
OCIA Classification Series and Resources*	Complete	Two FTE; Development of County Internal Audit professional classification series completed December 2022; Preliminary alignment with industry standards and Oregon market. Continued monitoring and review of adequate governance.
OCIA Charter	Complete	Next annual review – Target January 2025
IAOC Charter	Complete	Next annual review – Target January 2025
Hotline governance	Complete	Annual summary reports published; Governance and control processes being reviewed and revised to reflect new structure adopted in 2021.
OCIA Policy and procedure manual*	In progress	Continued development and refinement; completion planned in preparing for peer review.
External Quality Assessment Review - Peer review*	In planning stage	Coordinating with the State of Oregon Chief Audit Executive Council to participate in state reciprocal activity. Timing impacted by State resources and projects.
OCIA Webpage – Intranet	Not yet started	

\*QAIP goal & activity included in Performance Clackamas – Strategic Business Plan

Standard	Summary of Requirement	
IPPF 1000.C1	The Office of County Internal Audit charter is reviewed with the IAOC to ensure its adequacy and compliance with <i>Standards</i> .	FY23-24
IPPF 1010	The CAE discusses with the IAOC the Definition of Internal Auditing, the Code of Ethics, and the Standards – as documented within the Office of County Internal Audit charter.	FY23-24
IPPF 1010	The CAE discusses with senior management the Definition of Internal Auditing, the Code of Ethics, and the Standards – as documented within the Office of County Internal Audit charter.	FY23-24
IPPF 1110	The CAE confirms to the IAOC annually the organizational independence of the Office of County Internal Audit.	FY23-24
IPPF 1111	The CAE communicates and interacts directly with the Board – providing annual activity updates.	FY23-24
IPPF 1130.A1&A2	The CAE confirms to the IAOC annually the objectivity of the Office of County Internal Audit staff.	FY23-24
IPPF1300	The CAE discusses the results of the Quality Assurance and Improvement Program, including ongoing monitoring of individual engagements, self-assessment results and recommendations, and external peer reviews.	FY23-24
IPPF 2200 through IPPF 2450	The CAE discusses with the IAOC the results of individual engagement quality assurance reviews when presenting engagement results.	
IPPF 1312	The CAE discusses with the IAOC the form (full or validation) and frequency of external assessments, including the independence and qualifications of the external reviewer.	
IPPF 1320	The CAE communicates the results of the external assessment to the IAOC and the status of recommendations.	
IPPF 1320	The CAE communicates the results of the external assessment to senior management.	
IPPF 1321 & IPPF 1322	The CAE addresses with the IAOC the Office of County Internal Audit's use of statements of <i>Standard</i> conformity or nonconformity in engagement communications.	
IPPF 2040	The CAE confirms to the IAOC the adequacy of the Office of County Internal Audit policies and procedures, including the IAOC Member Handbook.	
IPPF 2050	The CAE reviews coordination of combined assurance functions within the county.	FY23-24
IPPF 2500	The CAE monitors the status of all management recommendations (internal and external) and communicates the results to the IAOC to ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.	FY23-24
IPPF 2600	The CAE communicates to the IAOC all circumstances in which the CAE has determined that senior management has accepted a level of risk that may be unacceptable to the county organization.	FY23-24
IPPF 2010.A1 IPPF 2010. C1	The CAE performs and documents an annual countywide risk assessment, incorporating input from the IAOC, Board, and senior management.	FY23-24
IPPF 1210 & IPPF1230	The CAE demonstrates to the IAOC how the Office of Internal Audit collectively possesses or obtains the knowledge, skills, and other competencies needed to perform its responsibilities. CAE annually confirms compliance with all continuing professional education requirements.	
IPPF 1210.A2	The CAE addresses with the IAOC the sufficiency of fraud detection and investigation resources within the Office of County Internal Audit.	
IPPF 1210.A3	The CAE addresses with the IAOC the sufficiency of information technology auditing resources within the Office of County Internal Audit.	
IPPF 2000 & IPPF 2010	The CAE prepares and presents to the IAOC and senior management an audit plan which adds value to the county organization and represents a risk-based prioritization of Office of County Internal Audit resources.	
IPPF 2020	The IAOC reviews and approves the audit plan, considering resources limitations as communicated by the CAE.	
IPPF 2100 through IPPF 2130.C1	The CAE formally assesses and contributes to the improvement of county governance, risk management, and control processes.	

###