



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 OCIA@Clackamas.us.</p>	None

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>	October 11, 2023, minutes approved as written.
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.	Informational
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.	Informational
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>	The Internal Audit Oversight Committee Charter and Bylaws adopted as written.
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>	The Office of County Internal Audit Charter adopted as written.

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>	Informational
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>	<p>Submitted by: Kathy Yeung</p> <p>Approved as written by the Internal Audit Oversight Committee 06.12.2024</p>