

# CARES Act Funding Readiness

Increased department coordination needed to leverage available funding and optimize service delivery

July 2020

A Report by the County Internal Auditor

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CARES Act Funding Readiness



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# I. Executive Summary

Clackamas County has governance structures and processes in place to effectively administer Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Future contract agreements supporting CARES Act-funded projects will need greater collaborative efforts in design and administration for consistency. Enhanced emergency-specific county processes and practices are needed to efficiently meet both grant and contract expectations during a crisis coordinated through the county's COVID-19 Emergency Operations Center (EOC).

One of the county's first CARES Act-funded projects, a hotel/motel voucher project serving persons experiencing houselessness, was designed and implemented in the early stages of the declared state of emergency. The county has identified areas for process improvement and has proactively made process adjustments in real time. While recommendations are offered to capitalize on improvement opportunities, no evidence of deliberate unethical or fraudulent activity was noted.

Clackamas County relies on the service, professionalism, integrity, respect, individual accountability, and trust of each staff member as key points of control activity and risk management. These organizationally-defined core values provide the foundation for all expenditure decisions, actions, and practices, especially during a crisis of such an unprecedented scale. Transparency and a focus on continuous improvement are essential to supporting good government.

***Increased department coordination is needed to leverage available funding and optimize service delivery.***

# Recommendations

This limited scope review resulted in the following six recommendations addressing overall enhancements and specific project related procedures. Detailed observations and recommendations are included in this report.

Governance and process enhancement to support future CARES Act-funded activities

Contract administration guidance to support the county's first ESG-CV grant

- 1 Update county Purchasing Policy to reflect EOC activities.
- 2 Add COVID eligibility documentation elements to future COVID hotel/motel voucher project referrals.
- 3 Implement standardized review protocols for emergency grants, contracts, procurements, and other high risk transactions.

- 4 Review allowable costs.
- 5 Reconcile payment advances.
- 6 Ensure referral and client eligibility documentation is accessible.

## Management Response

Management teams in Disaster Management; Finance; Health, Housing and Human Services (H3S); and County Counsel have reviewed these recommendations and generally agree with the recommendations. Full responses have been included in this report.





## Multi-department team enhanced process analysis

Many staff members generously contributed their time and effort to gathering and analyzing the background information and data cited. The accommodations and assistance of team members within Disaster Management, H3S Social Services Division, H3S Community Development Division, Finance Financial Accounting and Reporting, Finance Procurement, Finance Accounts Payable, and County Counsel were very much appreciated and instrumental in the completion of this review.

All contributions have significantly enhanced this audit's development, results and impact. As a county team, such collaborative efforts are vital to the county's ability to successfully meet objectives, as well as identify, thoroughly analyze, and appropriately respond to risks. We demonstrate our core values - SPIRIT - when we collectively and proactively identify steps to streamline processes, strengthen controls, and mitigate risks.



## II. Background

## COVID-19 and the CARES Act

Oregon's first identified COVID-19 case involved exposure in Clackamas County. The county's COVID-19 Emergency Operations Center was activated on February 29, 2020. As a result, the Clackamas County Board of County Commissioners (the Board) made an emergency declaration on March 2, 2020. The World Health Organization declared the novel coronavirus, COVID-19, a pandemic on March 11, 2020. The Board closed access to all county buildings on March 18, 2020. While the county continued to offer services, the majority of county employees began working remotely. On March 23, 2020, Governor Kate Brown issued Executive Order 20-12, ordering Oregonians to stay at home, closing specified retail businesses, requiring social distancing measures, and imposing other requirements. This new work environment challenged county workflows which were supported by paper and in-person processes. Alternative electronic solutions were designed and implemented quickly in response, maintaining the county's ability to operate and serve the community.

On March 27, 2020, the federal government authorized the Coronavirus Aid, Relief, and Economic Security (CARES) Act, an over \$2 trillion economic relief package, to help the nation respond to the coronavirus outbreak. Oregon currently expects to receive approximately \$2.45 billion in coronavirus aid from this federal relief package. Of that, approximately \$1.6 billion is available as pass-through funding for local jurisdictions. The rest of the Oregon allocation will be spread across

### ***Coronavirus Aid, Relief, and Economic Security (CARES) Act***

*\$2+ trillion economic relief package designed to help the nation respond to the coronavirus outbreak. Oregon currently expects to receive approximately \$2.45 billion in coronavirus aid from this federal relief package.*

***“... to prevent, prepare for, and respond to the coronavirus pandemic among individuals and families who are houseless or receiving houseless assistance...”***

specific recovery programs outlined in the CARES Act, including child care and community development block grants.<sup>1</sup>

The CARES Act made available an additional \$4 billion in Emergency Solutions Grant - COVID (ESG-CV) funds to supplement the Fiscal Year 2020 ESG funding. These special ESG-CV funds are to be used to prevent, prepare for, and respond to the coronavirus pandemic among individuals and families who are houseless or receiving houseless assistance; and to support additional houseless assistance and houselessness prevention activities to mitigate the impacts of COVID-19<sup>2</sup>. In an April 2, 2020 letter from the U.S. Department of Housing and Urban Development (HUD), Clackamas County was notified HUD would be allocating \$646,045 special ESG-CV funds to the county.

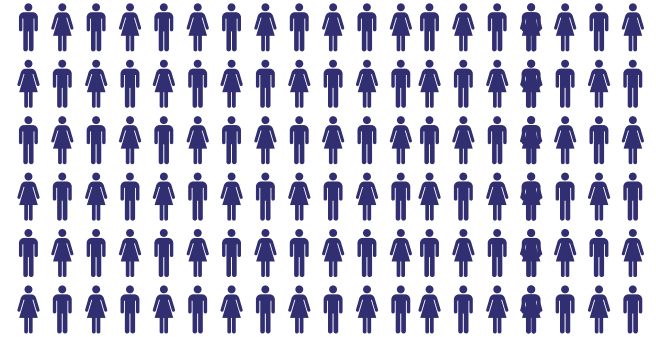
<sup>1</sup> Bailey Jr, Everton, The Oregonian/OregonLive, Oregon expected \$2.45 billion in federal coronavirus relief, including direct money for Portland, Multnomah, Washington counties, Posted 4/16/2020

<sup>2</sup> U.S. Department of Housing and Urban Development letter, dated April 2, 2020, addressed to Clackamas County Board of County Commissioners, and announcing ESG-CV HUD allocation of \$646,045 to Clackamas County

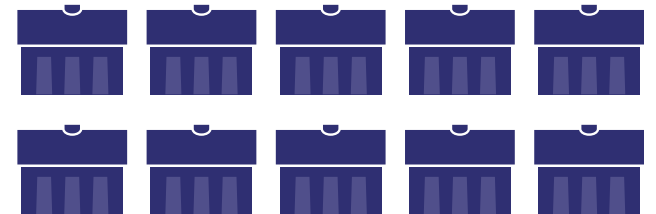
# III. Observations

# Hotel/motel voucher project provided immediate shelter and quarantine opportunities for individuals experiencing homelessness

COVID-19 is a virus spread mainly from person-to-person through respiratory droplets. The virus may be spread by people who are not showing symptoms. It is also possible to become infected after touching an object that has the virus on it.<sup>3</sup> In March 2020, shortages of necessary equipment and patient surges threatened public safety and resulted in the Governor’s “Stay Home, Save Lives” Executive Order 20-12. As part of a public safety strategy to contain the spread of COVID-19, and to reduce morbidity and prevent mortality related to the virus within the community<sup>4</sup>, the county implemented a COVID-19 hotel/motel voucher project to provide emergency shelter and quarantine opportunities to individuals experiencing homelessness and a higher risk of contracting COVID-19. Preliminary county records indicate that approximately 125 persons were provided a total of over 5,900 daily emergency shelter or quarantine opportunities in over 10 area lodgings.<sup>5</sup>



***More than 120 persons were provided emergency shelter or quarantine opportunities in over 10 area lodgings.***



<sup>3</sup> Oregon Health Authority “Know the Facts” publication #2356 (6/3/2020)

<sup>4</sup> Clackamas County Emergency Operations Center situation status report #30 – EOC priorities

<sup>5</sup> During the period of March 26, 2020 to June 17, 2020, as determined by audit scope and timing.

## CARES Act award of ESG-CV grant generated updated processes and practices

The county's grant lifecycle processes are guided by the Grants Management Manual, consisting of a roles and responsibilities matrix, process flowcharts, and forms administered by the Grants Financial Management team. The Community Development Division of Health, Housing and Human Services (H3S) is responsible for the HUD-required Consolidated Plan addressing all Emergency Solutions Grants and Community Development Block Grants. The Social Services Division of H3S coordinates housing and support services, including warming shelters. The county contracting processes are guided by the Purchasing Manual, a Procurement Thresholds Matrix, request forms, and established trainings administered by the Finance Procurement division.

The ESG-CV grant project, the COVID-19 Hotel Voucher project, was developed by the Community Development Division in coordination with the Grants Financial Management team and the COVID-19 EOC. The Community Development Division entered into an interagency agreement with the Social Services Division to operate the project. The Social Services Division coordinated with Finance Procurement to develop the primary service provider contract supporting the ESG-CV grant project. County Counsel provided support throughout the process continuum as to contract form.

Refining these roles and the coordination of responsibilities in the early stages of the declared emergency added processing time to the combined effort. As processes were implemented and analyzed, enhancements were made in real time. Subsequent to the Board's ESG-CV grant approval, the form used to obtain permission to apply for external funding was updated for disaster-related funding. The Financial Assistance Application Lifecycle Process Form now reflects the requirement that permission to apply for disaster-related funding, such as COVID-19, must be routed through the EOC for an approved signature. Notices of substantial amendments to the Consolidated Plan, posted for comment on the Community Development website, recognize the impacts of COVID-19 and state that "All COVID Projects and funding levels will be determined in coordination with the County's COVID-19 Emergency Operations Center activated on February 28, 2020."<sup>6</sup> Contract amendments were made to clarify the ESG-CV hotel/motel voucher project expectations and administration, including compensating controls supporting advanced payments. The contractor met the amended documentation standards when requesting the final advance payment. These improvements will inform and enhance the efficiencies of future ESG-CV and CDBG-CV projects. Emergency procurement and contract administration processes present similar opportunities for recognition and inclusion of EOC protocols and activities.



## Early efforts needed clarifications and contract amendments

The need to quickly obtain COVID-19 response funds, provide shelter services, and address the COVID-19 public health crisis was impacted by the remote work environment, limited collaboration and rushed development of contract terms and contractor agreements. As multiple departments and divisions<sup>7</sup> separately engaged with the ESG-CV grant and contract administration processes, the need for clarity emerged. Multiple elements contributed to the uniqueness of the event and confusion, including:

- The Board of County Commissioners' emergency declaration authorized emergency procurement of goods and services, which allows for waived competitive procurement requirements.
- The county's Social Services Division designed the hotel/motel voucher project as one project with several phases. Phase I was funded by state funds provided by the Oregon Housing and Community Services department. Phase II was funded by the ESG-CV grant. Services were intended to be uninterrupted. It was not anticipated that voucher services would end between phases.
- The ESG-CV grant application was approved by the Board of County Commissioners on May 7, 2020, one month after the initial HUD notice of allocation. Final transmittal of the award was received by the county on May 27, 2020. The award includes special conditions, flexibilities, and suspensions designed to expedite funding



<sup>7</sup> Health, Housing & Human Services, Social Services Division, Community Development Division, Finance, Grant Financial Management, Procurement, Disaster Management Emergency Operations Center, and County Counsel

availability. This includes using the funds for costs incurred before the award was issued on May 27, 2020, provided the costs were otherwise allowable and were incurred to prevent, prepare for, and respond to coronavirus.<sup>8</sup> The Social Services Division anticipated the ability to apply ESG-CV funds to COVID-19 expenses incurred from March 2020 forward.

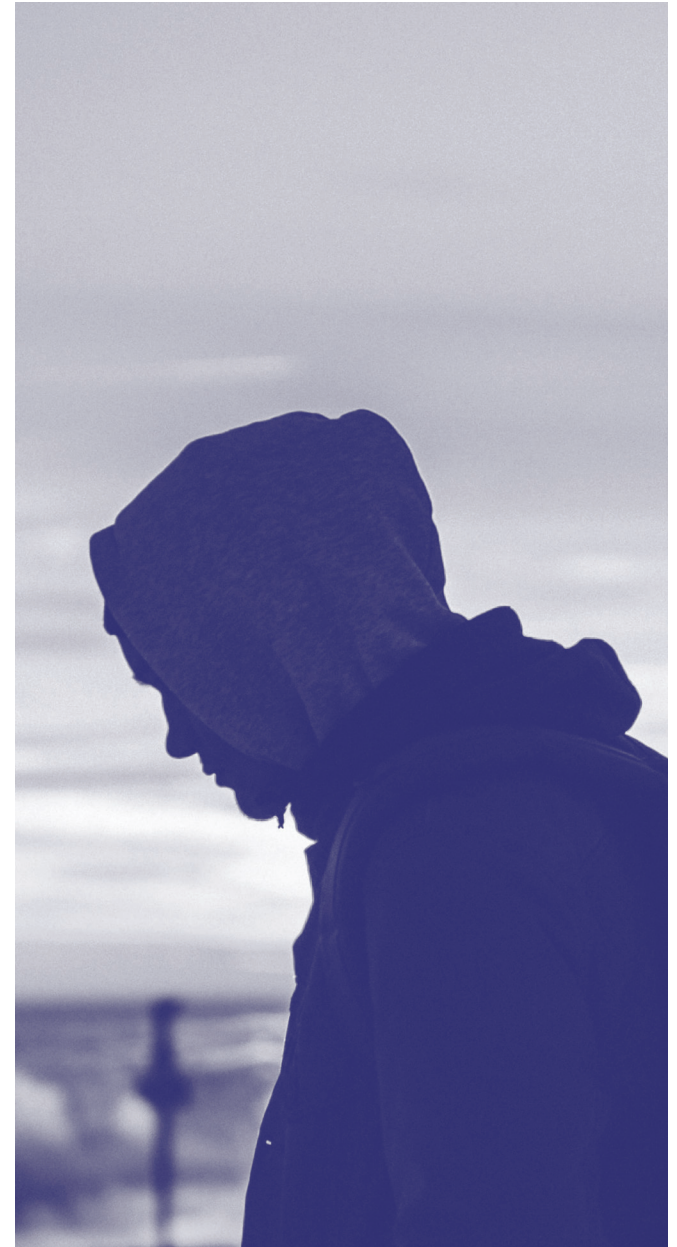
- One contractor was awarded two contracts to provide the relatively same hotel/motel voucher services, using the two different funding streams – state and federal. One agreement was the Phase I contract, a grant sub recipient agreement vetted by Grants Financial Management. One agreement was the ESG-CV contract – Phase II – processed by Procurement.
- Both contracts were originally scoped for uniquely different services and subsequently amended to include the new hotel/motel voucher project.
- The Phase I contract was effective March 16, 2020 and was designed to provide \$125,000 of hotel/motel voucher services. The Phase II contract was effective April 30, 2020 and was designed to provide \$450,000 of hotel/motel voucher services.
- The Phase I contract included compensation toward voucher project administration and processing. The Phase II contract did not originally include compensation other than the voucher expense. This Phase II contract was amended to provide for an administrative processing fee.



<sup>8</sup> U.S. HUD Funding Approval/Agreement E-20-UW-41-0001

- Advanced payments were processed by the county’s Finance Department for 100% of voucher allocations in both contracts. The county’s Social Services Division advocated for advancing payments to the contractor, a small service provider with limited financial resources, due to the volume of vouchers being provided, the potential for hotel prepayment requirements, and the potential for processing delays during the crisis environment. The Phase I contract allowed for an advanced payment option. The Phase II contract did not mention advance payments and was amended to allow for an advanced payment option.
- Contractor service reporting and review of supporting documentation was delayed. County verification and validation of services provided was not available prior to subsequent payment advances.

Greater transparency and responsiveness in early communications between H3S, EOC, and Finance were needed. As various departments and divisions added their respective expertise and input, requests for clarity went unanswered, initial actions were rushed, and the process was subsequently slowed to accommodate modifications, common understanding, and overall confidence in the project. Multiple amendments were executed to provide clarification, increasing inherent contracting risks. Transactions were ultimately delayed or not optimally processed due to the late timing of the collaboration and coordinated internal control efforts.



## Limited documentation delayed verification

Contractor invoices were received in a timely manner for the Phase I contract. The first was submitted within 30 days of the agreement date and all subsequent invoices were submitted approximately every two weeks thereafter. Phase II invoices and supporting documentation were delayed. The first Phase II invoice was submitted to the county over two months after the date of the first services provided under Phase II and 42 days after the contract effective date. At that time, two-thirds of the contract had been provided in advanced payments. The Phase II contract requires contractor invoices to be submitted monthly. The contractor did provide a shared Google spreadsheet with tracked and projected expenses, as required by the contract and used in invoicing the final advance payment.

Hotel/motel vouchers were purchased beyond the terms of the first sub recipient agreement - Phase I - and before the effective date of the Phase II ESG-CV contract. County records indicate the contractor incurred \$174,000 in voucher costs before April 30, 2020, nearly \$50,000 over the Phase I contract value of \$125,000.

Timely verification of services for the Phase I contract was supported by the timely submission of contractor invoices. The adequacy of service delivery for the Phase II contract had not yet been fully verified by the county as of July 1, 2020, when audit fieldwork was substantially completed. While hotel/motel receipts had been provided for a portion of the contract value, the contractor had not provided evidence supporting the referral of those individuals receiving hotel/motel voucher services. No documentation of service referral or identification verification had been included in the submitted material. The county's Social Services Division indicated, in order to expedite the placement process during the health crisis, these referrals occurred in a variety of ways, including a formal referral form, email, phone call, and in person. The county CARES COVID-19 Motel Voucher Referral form, one method used to document client eligibility and referral, adequately documented HUD ESG-CV eligibility criteria, but did not specifically identify COVID-19 eligibility criteria established in the Phase I or II contracts. The Division is working with the contractor to finalize all necessary documentation.

Early detection and the ability to proactively address contract compliance or processing errors was limited due to the delay in receiving contractor invoices. Advancing payments to a contractor early in the process without designing alternative oversight methods has the potential to minimize the contractor's incentive to submit invoices timely. As a standard practice, advancing payments does not provide optimal oversight or control. Emergency events may justify intentional process exceptions supported by alternative control measures, including advancing contract payments.

While the services provided prior to April 30, 2020 may be allowed for ESG-CV grant reimbursement under the CARES Act terms, validation of service eligibility will be required to support reimbursement of county costs. The ability to demonstrate the specific costs associated with the ESG-CV hotel/motel voucher project will also be complicated by the contractor's blending of both delivery and documentation of services provided under Phase I and II contractual agreements.



## **Emergency procurement policies, procedures and practices focus on individual department emergency events; Silent on declared disasters or emergencies coordinated through the EOC**

The county has a well-defined practice for responding to short-term departmental emergency procurement needs. The Emergency Contracts section of the Procurement Manual and the Emergency Declaration Form each provide guidance on the initial response to an emergency situation which is localized and requires the attention of a few county departments. Short-term emergency procurement guidance may not be sufficient in the case of a larger disaster or emergency coordinated through the EOC.

There has not been a pandemic the size and scope of the COVID-19 pandemic since the 1918 influenza pandemic. As a result, the COVID-19 EOC activation is the longest in Clackamas County history. Under the direction of the COVID-19 EOC, emergency procurements were processed and crisis support was provided to the county. While guided by the standards established in the Emergency Operations Plan, documentation of these emergency procurement activities did not consistently include the Emergency Procurement Declaration form or processes required in Purchasing Policy 3.16. Additionally, the Purchasing Policy does not address procurement standards for a long-term declared emergency, defining emergency response and recovery periods with potential thresholds for procurement exceptions appropriate for each stage of a disaster or emergency event coordinated through the EOC.

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# IV. Recommendations



# Recommendations for immediate and future impact

Governance and process enhancement to support future CARES Act-funded activities

1

**Update County Purchasing Policy to reflect Emergency Operations Center activities**

2

**Add COVID eligibility documentation elements to future COVID hotel/motel voucher project referrals**

3

**Implement standardized review protocols**

Contract administration guidance to support the county's first ESG-CV grant

4

**Review allowable costs**

5

**Reconcile payment advances**

6

**Ensure referral and client eligibility documentation is accessible**



## **Update County Purchasing Policy to reflect Emergency Operations Center activities**

### **Recommendation**

Finance Procurement, in collaboration with the EOC, should update Purchasing Manual Policy 3.16: Emergency Contracts, addressing all emergency procurements and recognizing the authority of the EOC Command during declared disasters or emergencies. Examples of potential process improvements include adding the EOC Command signature blocks to standard forms, including Request for Procurement, Request for Contract or Contract Amendment, and the Emergency Procurement Declaration form. Procurement standards for a long-term declared emergency, defining both emergency response and recovery periods with potential thresholds for emergency procurements, should be established. Such emergency procurement standards should address advanced contract payments, if allowable,

and compensating control protocols. The Scope of Work worksheet could be updated to indicate and justify a consideration of advanced payments, if within established guidelines. Capitalizing on recent Finance communication strategies, the updated policy and procedures should be communicated countywide.

## Management Response

“Management agrees with the recommendation. Disaster Management and Finance Departments are working on the recommendations and have some of the items complete. Request for Procurement and Request for Contract or Contract Amendment processes are identified and are being mapped out for all. The document will be completed and approved no later than August 31, 2020. The Emergency Procurement Declaration Form has not been integrated into the process at this time due to the County’s Emergency Declaration is being used as the “permission” for procurement and contracting. The process of using the Emergency Procurement Declaration Form has never been introduced into the Emergency Declaration Process and it is unclear to Disaster Management how this would work. The

Emergency Declaration that is signed by the BCC is a legal document that gives permission for emergency procurement. It is proposed that this process be discussed and determinations made no later than July 1 2021.”





## Add COVID eligibility documentation elements to future COVID hotel/motel voucher project referrals

### Recommendation

The H3S Social Services Division, in consultation with the Community Development Division, should ensure referral documentation clearly addresses all required eligibility criteria. If projects are impacted by federal, state, or other jurisdiction use of funds requirements or county contract terms, referral processes and eligibility documentation standards should reflect all eligibility criteria. The CARES COVID-19 Motel Voucher Referral form, or other method of documenting COVID client eligibility, should be updated to include, in addition to the already identified literal homelessness criteria, specific documentation of the COVID-19 criteria being applied (i.e. age, CDC guidelines). The referral process should clearly establish how all eligibility criteria is met while continuing to be mindful of not creating additional barriers to service delivery during a state of emergency (i.e. third party verification).

### Management Response

“The H3S Social Services Division (SSD) and the Community Development Division (CDD) agree with the recommendation. The SSD and CDD provided eligibility standards under Clackamas County COVID-19 Motel Protocol/Procedures for Houseless Persons. The eligibility standards were provided to the internal auditor. The hotel/motel voucher program was set up to provide emergency shelter and quarantine opportunities to individuals experiencing homelessness that are 60 years of age or older (now changed to 65 by the CDC) and individuals of any age who have underlying conditions and more vulnerable to getting COVID. SSD and CDD will ensure referral documentation clearly addresses all criteria when assessing eligibility.”



## Implement standardized review protocols

### Recommendation

Enhancing existing processes, the EOC, collaborating with the Finance Department and County Counsel, should standardize review protocols and processes for all emergency grants, contracts, and high risk transactions, regardless of funding source, to ensure early coordination and thorough, efficient and effective review prior to execution. Protocols should clearly establish review roles and responsibilities, engagement with county subject matter experts, order of the reviewers, version control, acknowledgement of processing time, and a method to document each reviewer feedback or action. An example of a standardization tool is a routing document, required to be completed prior to final approval or execution. A routing document would support consistent implementation of the review protocols and provide an opportunity for workflow and process analysis.

### Management Response

“Management agrees with recommendation. This process is completed and was implemented around July 15, 2020.”



## Review allowable costs

### Recommendation

The H3S Social Services Division, in its role as contract administrator, should determine the total number and value of vouchers purchased and invoiced by the contractor beyond the \$125,000 scope terms of the first sub recipient agreement, Phase I, and before the April 30, 2020 effective date of the ESG-CV contract, Phase II. In consultation with the Finance Department, the Social Services Division should review these charges to ensure the costs are allowable. The county should seek reimbursement from the contractor for any submitted charges not deemed allowable for the funding source or charge the costs to an alternate funding source where the costs are determined to be allowable.

### Management Response

“The H3S Social Services Division (SSD) agrees with the recommendation. Amendment #3 was executed on August 18, 2020, which addresses the time period after Phase I and before the April 30, 2020 effective date of the ESG-CV contract, Phase II. The contractor will reimburse the County for unspent funding for allowable expenses by August 31, 2020.”



## Reconcile payment advances

### Recommendation

The H3S Social Services Division, in its role as contract administrator and in consultation with the Finance Department, should verify allowable contractor costs and reconcile to advanced payments. This verification should address whether services paid for were received as contracted, including client eligibility. Any advanced funds not expended or adequately supported by documentation should be collected from the contractor. The reconciliation should be documented and maintained in the vendor and grant files.

### Management Response

“The H3S Social Services Division (SSD) agrees with the recommendation. SSD has verified allowable contractor costs and reconciled to the advanced payments on August 13, 2020. The contractor will reimburse the County for unspent funding for allowable expenses by August 31, 2020.”



## **Ensure referral and client eligibility documentation is accessible**

### **Recommendation**

The H3S Social Services Division, in its role as contract administrator, should continue to work with the contractor to ensure referral and client eligibility documentation for all ESG-CV hotel/motel voucher project services provided under Phase I and II is available for review.

### **Management Response**

“The H3S Social Services Division (SSD) agrees with the recommendation. SSD has worked with the contractor to ensure referral and client eligibility documentation for all ESG-CV hotel/motel voucher project services provided under Phase I and II is available for review. SSD has verified allowable contractor costs and reconciled to the advanced payments on August 13, 2020.”



# V. Objectives, Scope, and Methodology

In accordance with the revised Clackamas County 2020 internal audit plan and accommodating management's request, County Internal Audit evaluated the county's response to the COVID-19 crisis and its readiness and ability to administer CARES Act funding. The limited scope of this engagement focused on the development and utilization of the county's first CARES Act-specific HUD grant agreement, ESG-CV #E-20-UW-41-0001, awarded on May 27, 2020 for \$646,045; specifically, the one service provider contract which represents the majority of the project costs. The engagement did not evaluate the county's compliance with other federal or state awards or specifically address the accuracy of account or transaction recording.

The general engagement objectives were to:

- independently evaluate Clackamas County's readiness and ability to administer CARES Act funding;
- advocate for continuous improvement through observations and recommendations; and
- create transparency for the county.

To achieve engagement objectives, County Internal Audit conducted interviews, reviewed federal and county grant policies and standards, reconciled financial records for ESG-CV activity during fiscal year 2019-2020, and evaluated transaction documentation. The audit report date reflects the completion of fieldwork and report development.



# VI. About the Office of County Internal Audit

The Office of County Internal Audit provides assurance, consulting, and investigative services to the public, employees, and departments of Clackamas County so they can feel confident that the public's interests are protected and can engage with an accountable, high performing, and transparent local government. The Office helps Clackamas County accomplish its mission by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes.

The Office of County Internal Audit governs itself by adherence to The Institute of Internal Auditors' mandatory guidance, including the Definition of Internal Auditing, the Code of Ethics, and the *International Standards for the Professional Practice of Internal Auditing*.<sup>9</sup> The Office does not fully conform to the Standards to the extent the Office has not received an external review. Obtaining an external peer review is one of the Office's strategic goals. The County Internal Auditor, the Chief Audit Executive, reports functionally to the Internal Audit Oversight Committee and administratively to the publicly elected County Treasurer. This authority allows the Office of County Internal Audit to provide independent, objective, and risk-based assurance, advice and insight designed to add value and improve county operations and its ability to serve.



<sup>9</sup> <https://na.theiia.org/standards-guidance/mandatory-guidance/pages/standards.aspx>