



# MEETING MINUTES

## Internal Audit Oversight Committee

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

Virtual meeting

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|--|---|--|--|---|--|--|
| <input checked="" type="checkbox"/> Minh Dan Vuong, IAOC Chair, Community Member | <input checked="" type="checkbox"/> Jeff Gibbs, Community Member          | <input type="checkbox"/> Vacant, Community Member                        | <input checked="" type="checkbox"/> Tootie Smith, Chair of Board of County Commissioners | <input checked="" type="checkbox"/> Mark Shull, Vice-chair of Board of County Commissioners | <input checked="" type="checkbox"/> Gary Schmidt, County Administrator | <input 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"/> Scott Anderson, Video Production Coordinator, PGA    |   |  |  |

**Guest Presenters:** Rod Cook, H3S Director; Denise Swanson, H3S Deputy Director; Brenda Durbin, Social Services Director; Teresa Christopherson, Administrative Services Manager; Linu Parappilly, Technology Services Director; Dave DeVore, Technology Services Deputy Director

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
Welcome and Introductions	Chair Minh Dan Vuong	Chair Minh Dan Vuong opened the meeting and welcomed the Internal Audit Oversight Committee members. Jodi Cochran, County Internal Auditor, performed the roll call.	<b>None</b>

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		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> .	
March 8, 2023, meeting minutes	Chair Minh Dan Vuong	<p>The draft March 8, 2023, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Gary Schmidt moved to adopt the March 8, 2023, draft minutes as written. Commissioner Tootie Smith, the Board of County Commissioners Chair seconded the motion. The motion was approved unanimously.</p>	<b>March 8, 2023, minutes approved as written.</b>
Emergency Rental Assistance Program engagement results	<p>Kathy Yeung, Senior Internal Auditor,</p> <p>Rod Cook, H3S Director,</p> <p>Denise Swanson, H3S Deputy Director,</p> <p>Brenda Durbin, H3S Social Services Division Director</p> <p>Teresa Christopherson, Administrative Services Manager</p>	Kathy Yeung presented the Emergency Rental Assistance Program engagement results. Health, Housing and Human Services (H3S) Director Rod Cook, H3S Deputy Director Denise Swanson, Social Services Director Brenda Durbin, and Administrative Services Manager Teresa Christopherson were present to answer questions and provide additional insight. The presentation addressed why the engagement is important, what was observed and recommended as a result of the engagement, and how the Social Services management team has responded to the engagement.	<b>Informational</b>

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Information Security Program engagement results	<p>Jodi Cochran, County Internal Auditor</p> <p>Linu Parappilly, Technology Services Director</p> <p>Dave DeVore, Technology Services Deputy Director</p>	<p>Jodi presented the Information Security Program engagement results. Technology Services Director Linu Parappilly and Technology Services Deputy Director Dave DeVore were present to provide additional insight and details. The presentation addressed why the engagement is important, what was observed and recommended as a result of the engagement, and how the Technology Services management team has responded to the engagement.</p>	<b>Informational</b>
Executive session: Information Security Program engagement results	<p>Jodi Cochran, County Internal Auditor</p> <p>Linu Parappilly, Technology Services Director</p> <p>Dave DeVore, Technology Services Deputy Director</p>	<p>The Internal Audit Oversight Committee and presenters convened in an executive session under ORS 192.660(2)(f) to discuss exempt records.</p>	<b>Informational</b>
Quality Assurance Improvement Program (QAIP)	<p>Jodi Cochran, County Internal Auditor</p>	<p>The Internal Audit Oversight Committee resumed its public meeting.</p> <p>The 2022 Audit Plan and the Quality Assurance and Improvement Program Status reports were provided. 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>	<b>Informational</b>

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		Review of the reports at the committee meeting are based on availability of time, and reports are typically provided at a high level. Jodi provided a status update on the in-progress, temporarily paused, and upcoming audit engagements.	
2023 Audit Plan	Jodi Cochran, County Internal Auditor	<p>Jodi presented the 2022 Risk Assessment and proposed FY23-24 Audit Plan. The presentation highlighted the Office of County Internal Audit's roles and responsibilities, risk assessment results, proposed engagements, and recommended Internal Audit Oversight Committee action. The Committee was reminded of the evaluation criteria to be applied when adopting an audit plan. For each proposed engagement, the risk score, strategic priority, and insight on the evaluation standards were provided.</p> <p>The Committee discussed and provided feedback on the proposed engagements. The County Administrator expressed concerns regarding the impact of a construction project audit on his Office's team. Two Committee members excused themselves due to other meeting obligations. Without a quorum, the further discussion and the adoption of the FY23-24 Audit Plan was postponed to a later date.</p>	<p><b>Adoption of FY23-24 Audit Plan postponed to later date.</b></p> <p><b>Special meeting to be scheduled to address FY23-24 Audit Plan adoption.</b></p>
Round Table	All	Committee members provided general comments and feedback.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 3:56 p.m.	
		<p>Next scheduled meetings:</p> <p>Special meeting for audit plan adoption Date: TBD Location: TBD</p>	<p>Submitted by: Kathy Yeung</p> <p>Approved as written by Internal Audit Oversight Committee 10-11-2023.</p>