



# MEETING MINUTES

## Internal Audit Oversight Committee

Wednesday, June 12, 2024  
3:30 p.m. to 5:00 p.m.

Virtual meeting

- Minh Dan Vuong, IAOC Chair, Community Member
- Jeff Gibbs, Community Member
- Wilda Parks, Community Member
- Tootie Smith, Chair of Board of County Commissioners
- Ben West, Vice-chair of Board of County Commissioners
- Gary Schmidt, County Administrator
- Jane Vetto, County Counsel
- Brian Nava, County Treasurer (non-voting)
- Jodi Cochran, County Internal Auditor
- Kathy Yeung, Senior Internal Auditor
- Dylan Blaylock, Senior Community Relations Specialist, 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.</p> <p>Chair Vuong recognized Commissioner Ben West and County Counsel Jane Vetto as the newest members to the Oversight Committee. Both introduced themselves to the committee.</p> <p>Commissioner West is the newly elected Board Vice-Chair. County</p>	<b>None</b>

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		<p>Counsel Jane Vetto is the newly appointed counsel replacing retired County Counsel Stephan Madkour.</p> <p>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>	
March 20, 2024, meeting minutes	Chair Minh Dan Vuong	<p>The draft March 20, 2024, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Wilda Parks moved to approve the Internal Audit Oversight Committee March 20, 2024, meeting minutes as written. Commissioner Ben West seconded the motion. The motion passed and the March 20, 2024, draft minutes were approved unanimously.</p>	<b>March 20, 2024, minutes approved as written.</b>
Risk Assessment 101 and 2023 Risk Assessment Results	Jodi Cochran, County Internal Auditor	<p>Jodi Cochran provided the committee with a presentation: Risk Assessment 101 &amp; the 2023 Risk Assessment Results</p> <p>The annual risk assessment serves two primary purposes:</p> <ul style="list-style-type: none"> <li>• It informs the development of the annual Office of County Internal Audit audit plan; and</li> <li>• It enhances the county’s risk management strategies.</li> </ul> <p>Jodi provided high-level insights regarding:</p> <ul style="list-style-type: none"> <li>• How the risk assessment was conducted</li> <li>• What criteria was applied</li> <li>• What calculations were performed</li> <li>• How the results were analyzed</li> </ul>	<b>Informational</b>

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		<p>The identified high-risk areas and potential audit topics were discussed.</p> <p>Through the audit plan, the County Internal Auditor proposes allocations of office resources and specific audit engagements to be conducted during the coming fiscal year. The Oversight Committee is responsible for reviewing, evaluating and approving the annual audit plan. Reviewing the risk assessment process and results allows the public and the committee to better understand how the office arrives at the proposed plan.</p> <p>The 2023 Risk Assessment results will inform the committee’s approval decision at the July 31, 2024, Internal Audit Oversight Committee meeting.</p>	
FY23-24 Audit Plan – Quarterly Status Update	Jodi Cochran, County Internal Auditor	<p>The FY23-24 Audit Plan Status report was provided. Review of the report at the committee meeting is based on availability of time, and reports are typically provided at a high level.</p> <p>Jodi Cochran presented the active engagements overview. The presentation highlighted the purpose, scope, expectations, target dates and overall status updates of four engagements:</p> <ul style="list-style-type: none"> <li>• Asset Management</li> <li>• Elections Ballot Security – Report Update</li> <li>• Clackamas County Circuit Courthouse Construction Project</li> <li>• County Jail Program</li> </ul> <p>The Committee discussed Office advisory services not directly reflected in the Quarterly Status reports. These include less formal requests for assistance fielded by the Office. While less formal, such services take time and are another avenue for added county value and support.</p>	<b>Informational</b>

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Quality Assurance and Improvement Program (QAIP)	Jodi Cochran, County Internal Auditor	<p>The Quality Assurance and Improvement Program status report was provided. Review of the report at the committee meeting is based on availability of time, and the report is typically provided at a high level.</p> <p>To provide context for the Quality Assurance and Improvement Program Quarterly Status update, a brief overview of auditing professional standards was presented.</p> <p>The Office of County Internal Audit complies with the Institute of Internal Auditors' Global Internal Audit Standards and is also informed by the United States Governmental Accountability Office's Government Auditing Standards. These are commonly referred to as the Red Book and Yellow Book, respectively.</p> <p>The quarterly Quality Assurance and Improvement Program status report assists in monitoring the activities of the office, progress toward its strategic goals and its compliance with professional standards.</p>	<b>Informational</b>
Round Table	All	The Committee discussed in general the scope, volume and quality of service provided by the Office of County Internal Audit. General support and appreciation were recognized.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 4:45pm.	
		<p>Next scheduled meetings:</p> <p>Wednesday, July 31, 2024 2:00 p.m. to 4:00 p.m. Location: TBD</p>	<p>Submitted by: Jodi Cochran</p> <p>Approved as written by Internal Audit Oversight Committee 10/09/2024</p>