



# MEETING MINUTES

## Internal Audit Oversight Committee

Wednesday, March 8, 2023  
2:00 p.m. to 3:00 p.m.

Virtual meeting

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|--|---|--|--|---|--|---|
| <input checked="" type="checkbox"/> Minh Dan Vuong, IAOC Chair, Community Member | <input 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 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"/> Scott Anderson, Video Production Coordinator, PGA    |   |  |   |

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. Chair Vuong welcomed Commissioner Shull to the Committee.	None

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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> .	
January 11, 2023, meeting minutes	Chair Minh Dan Vuong	<p>The draft January 11, 2023, Internal Audit Oversight Committee meeting minutes were presented. Chair Vuong clarified and corrected the minutes to reflect a change in the audit plan cycle from calendar year to fiscal year.</p> <p>Stephen Madkour moved to adopt the January 11, 2023, draft minutes as revised. Commissioner Tootie Smith, the Board of County Commissioners Chair seconded the motion. The motion was approved unanimously.</p>	<b>January 11, 2023, minutes approved as revised.</b>
2022 Audit Plan status updates	Jodi Cochran, County Internal Auditor	<p>Jodi Cochran presented the Audit Plan status updates, highlighting current and upcoming projects.</p> <p>A motion was made to amend the 2022 audit plan to include the Financial Condition Analysis engagement. Committee members provided general comments and feedback.</p> <p>Commissioner Tootie Smith moved to amend the 2022 audit plan. Stephen Madkour seconded the motion. The motion was approved unanimously.</p>	<b>2022 Audit Plan amendment approved to include the Financial Condition Analysis engagement.</b>
2022 Risk assessment results	Jodi Cochran, County Internal Auditor	The 2022 Risk Assessment results were presented by Jodi. Discussion ensued about the risk rating results. Jodi provided a quick preview of what to expect at the June 2023 meeting, when the 2023 Audit Plan will be presented and voted upon.	<b>Informational</b>
2022 Audit recommendations status report	Jodi Cochran, County Internal Auditor	Jodi highlighted the importance of recommendations and how they are intended to highlight risks. A summary of the recommendation status was presented, and discussions ensued.	<b>Informational</b>

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Quality Assurance Improvement Program (QAIP)	Jodi Cochran, County Internal Auditor	The Quality Assurance and Improvement Program March 2023 Status report was provided. The quarterly report details progress toward achieving 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. Review of the report at the committee meeting is based on availability of time, and the report is typically provided at a high level.	<b>Informational</b>
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 2:50 p.m.	
		Next scheduled meetings:  Wednesday, June 14, 2023 2:00 p.m. to 4:00 p.m. Location: TBD	Submitted by: Kathy Yeung  Approved as written by Internal Audit Oversight Committee 06-14-2023