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Clackamas County
www.clackamas.us

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, January 14, 2026

Item #1
Draft October 29, 2025, Meeting Minutes



MEETING MINUTES

Internal Audit Oversight Committee

Wednesday, October 29, 2025
2:00 p.m. to 3:00 p.m.

Virtual meeting

- Minh Dan Vuong, IAOC Chair, Community Member
- Jeff Gibbs, Community Member
- Wilda Parks, Community Member
- Craig Roberts, Chair of Board of County Commissioners
- Paul Savas, Vice-chair of Board of County Commissioners
- Gary Schmidt, County Administrator
- Billy Williams, 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
- Ethel Gallares, Finance 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. It was announced that the meeting is a public meeting and is accessible via ZOOM to any member of the community who	None

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>would like to observe. Public comment will not be taken during the meeting but can be emailed to OCIA@Clackamas.us.</p> <p>County Internal Auditor Jodi Cochran performed a roll call. It was noted a committee quorum was present.</p> <p>Chair Minh Dan Vuong noted that Jeff Gibbs was stepping back from his role as an Oversight Committee member. Chair Vuong thanked Jeff for his volunteered service, noting that Jeff's participation has elevated the Oversight Committee and contributed to the success of the Office of County Internal Audit.</p>	
<p>Meeting minutes:</p> <p>June 11, 2025</p> <p>July 16, 2025</p>	<p>Chair Minh Dan Vuong</p>	<p>The draft June 11, 2025, and July 16, 2025, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Wilda Parks moved to adopt the June 11, 2025, and July 16, 2025, draft minutes as written. Jeff Gibbs seconded the motion. Only members present during the June 11, 2025, and the July 16, 2025, meetings were called to vote. Wilda Parks, Jeff Gibbs, Gary Schmidt, Paul Savas, and Minh Dan Vuong voted yes.</p> <p>The minutes were approved unanimously and adopted as written.</p>	<p>June 11, 2025, and July 16, 2025, minutes approved as revised.</p>
<p>Asset Management audit engagement and report</p>	<p>Jodi Cochran</p> <p>Ethel Gallares, Finance Deputy Director</p>	<p>Jodi Cochran presented the Asset Management audit results. Finance Deputy Director Ethel Gallares joined the presentation and was available for comments and questions. The presentation addressed why the engagement was important, what was observed, and the status of recommendations.</p>	<p>Informational</p>

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>Commissioner Savas inquired about the types of assets reviewed and tested. Additionally, the committee discussed, in general, current asset management practices, including asset disposal, and documented policies, guidance and expectations.</p> <p>Finance Deputy Director Ethel Gallares noted the engagement report and recommendations aligned with finance and county goals. She indicated the finance department would be championing a countywide effort to implement the recommendations.</p> <p>As this was information, no further action was needed.</p>	
Oversight Committee composition	Jodi Cochran	<p>Jodi Cochran presented background information and objectives supporting the committee’s consideration of restructuring the Clackamas County Internal Audit Oversight Committee and its composition.</p> <p>This effort is in response to an audit recommendation the Clackamas County Office of County Internal Audit received in its recent quality assessment review, a peer review of its compliance with Global Internal Audit Standards.</p> <p>Members indicated the committee is currently comprised of engaged members. There is no concern from past engagement regarding the intent and support being provided by the seven individual members, whether public, board, or county staff. Restructuring options are being considered in response to audit observations of potential structural improvements rather than committee dysfunction.</p>	Informational — solicit feedback

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		<p>A change in the committee’s structure would require a revision of the county code.</p> <p>After robust conversation which included input from all members present and from non-voting participant, Treasurer Brian Nava, the committee members came to consensus around three items.</p> <p>To enhance independence, a restructured Clackamas County Internal Audit Oversight Committee should:</p> <ul style="list-style-type: none"> ✓ Consist of five members ✓ Not include county staff; specifically, the county administrator or county counsel ✓ Include a board member appointed by the board of county commissioners <p>Additionally, the members present agreed:</p> <ul style="list-style-type: none"> ✓ The county administrator should participate in committee meetings in a non-voting capacity ✓ The treasure, serving as the internal audit administrator, should continue to participate in committee meetings in a non-voting capacity <p>The committee discussed a structure with 4 public members and the potential for minimum terms of 2 years.</p> <p>Jodi will continue to develop language for a code revision proposal, soliciting input and feedback from absent committee members, Chair Roberts and County Counsel Billy Williams.</p>	

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		Should additional clarity and input from the committee be needed, a special meeting will be scheduled prior to the January 2026 committee meeting.	
Quarterly status updates: FY26 Audit Plan Quality Assurance & Improvement Program	Chair Minh Dan Vuong	Chair Minh Dan Vuong noted that due to time constraints the quarterly status reports would not be reviewed during the meeting. Both the FY26 Audit Plan status report and the quarterly Quality Assurance and Improvement Program status report were included in the meeting materials. Chair Vuong asked committee members to direct questions or comments to County Internal Auditor Jodi Cochran.	Informational
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 3:04 p.m.	None
		Next scheduled meetings: Wednesday, January 14, 2026 2:00 p.m. to 3:30 p.m. Location: TBD	Submitted by: Jodi Cochran

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, January 14, 2026

Item #2
Internal Audit Oversight Committee
Structure Review

INTERNAL AUDIT OVERSIGHT COMMITTEE STRUCTURE REVIEW



External quality assessment



Elevate the governance structure to reinforce organizational independence and professionalism



Strategic plan



Communication tools



Policies and procedures

2025 EXTERNAL QUALITY ASSESSMENT

2

ELEVATE GOVERNANCE STRUCTURE

Planned actions:

- **Consider restructuring Oversight Committee**
- Clarify functional and administrative roles and responsibilities
- Establish a budget and resource plan
- Update County Code
- Update charters

PRIOR COMMITTEE CONSENSUS

October 29, 2025 - Oversight Committee should:

- Consist of five members
- Not include county staff (county administrator or county counsel)
- Include a board member appointed by the board of county commissioners

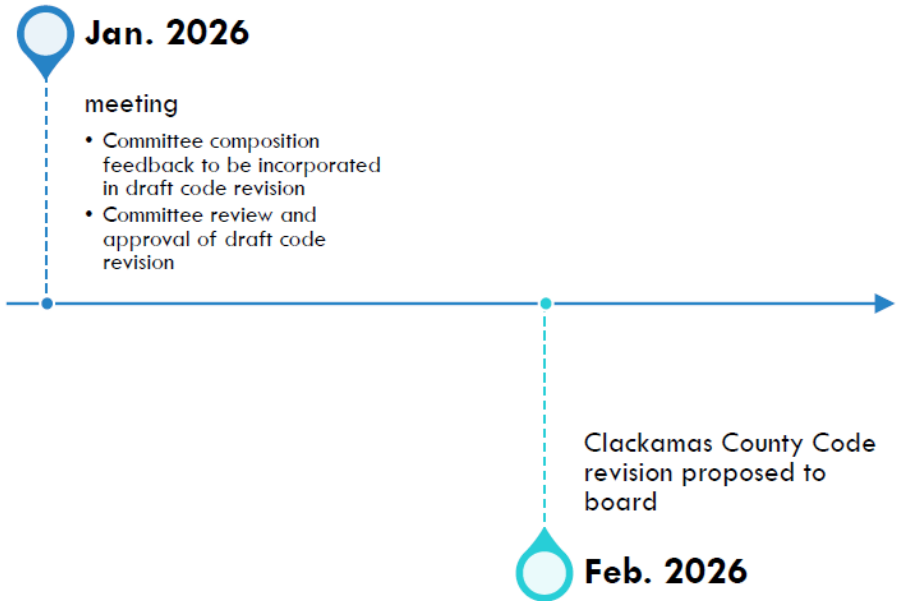
REMAINING DECISION

Ratio of
board
members
to
community
members

2-3

1-4

NEXT STEPS



THANK YOU



Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, January 14, 2026

Item #3
County Internal Auditor Code Amendment Draft

Chapter 2.15

2.15 COUNTY INTERNAL AUDITOR

2.15.010 Office of County Internal Audit

The Office of County Internal Audit is created and the person holding that office shall act as the head of ~~the~~ internal audit ~~function~~ for the ~~c~~County. The ~~O~~office consists of the County Internal Auditor and such subordinate employees as the Board of County Commissioners may provide. It is the policy of Clackamas County to maintain the Office of County Internal Audit as a means of providing independent, objective assurance, ~~and consulting advisory and investigative~~ services designed to add value and improve Clackamas County's operations through improved performance and efficacy of governance, risk management, and control processes.

This code establishes the general authority and responsibility of the Office of County Internal Audit, ~~and the Internal Audit Oversight Committee and the~~ ~~Internal Audit Administrator~~. It supersedes any other ~~Internal-internal Audit-audit~~ charter or code.

2.15.020 Appointment of County Internal Auditor

The County Internal Auditor shall be appointed by or dismissed by the ~~County Treasurer~~ ~~Internal Audit Administrator~~ in consultation with the County Administrator and the Internal Audit Oversight Committee.

2.15.030 Qualifications

The County Internal Auditor shall possess adequate professional proficiency. Preference will be given to those applicants holding at least one of the following designations: Certified Public Accountant, Certified Internal Auditor, or Certified Fraud Examiner.

2.15.040 Independence

A. The County Internal Auditor has neither a management nor a policy role; and no operational authority nor responsibility. ~~Rather the~~ ~~The~~ County Internal Auditor provides independent and objective information about ~~c~~County programs and services.

- B. The County Internal Auditor governs the office by adherence to the Institute of Internal Auditor's *International Professional Practices Framework* and its ~~mandatory guidance~~ Global Internal Audit Standards. The office will be considered independent as defined by that framework and shall remain free of influence by any organizational elements.
- C. The County Internal Auditor reports functionally to the Internal Audit Oversight Committee and administratively to the ~~elected County Treasurer~~ Internal Audit Administrator.
- ~~C. – If the office conducts an audit of an activity for which the County Treasurer is or was responsible, the audit scope will state that the auditors are not organizationally independent with regard to the entity being audited.~~

2.15.050 Authority

- A. The County Internal Auditor is authorized to examine and evaluate the operations and activities of any office, department, political subdivision, or organization which receives appropriations from the Board of County Commissioners, or for which governing bodies are appointed by the Board of County Commissioners.
- B. The County Internal Auditor is authorized to perform special reviews and investigate allegations of fraud, waste, abuse, or misuse of County assets and resources.
- C. The County Internal Auditor shall have full, free and unrestricted timely access to all information, records, property, and personnel required to conduct an audit or otherwise perform audit duties, including confidential and legally privileged information and records so long as privilege is not waived as to third parties.
- D. The County Internal Auditor shall have full, free and unrestricted access to all ~~contractually required~~ contractually required financial and performance-related records; and property, equipment and services purchased in whole or in part with County funds, in ~~the custody~~ custody of County contractors and subcontractors.
- E. The County Internal Auditor has the authority to request reasonable assistance from appropriate County personnel in acquiring requested records,

documents and files, as well as inspection and entry privileges to all assets owned, leased, or borrowed by the [County](#).

2.15.060 Confidential Information

The County Internal Auditor shall not disclose confidential or legally privileged information and records to the extent allowed by law. The County Internal Auditor shall maintain the confidentiality of information submitted in confidence and the identity of the provider of such information to the extent allowed by law, except as the County Internal Auditor deems necessary to discharge the Auditor's duties or as directed by the appropriate legal authority pursuant to a public records request or by a court of competent jurisdiction.

2.15.070 Duties

The County Internal Auditor shall perform all day-to-day functions necessary for the [independent](#) administration and management of the Office of County Internal Audit. Such duties include but are not limited to:

- A. Develops and implements policies and procedures for the Office of [County](#) Internal Audit in compliance with the Institute of Internal Auditor's International Professional Practices Framework and its [Global Internal Audit Standardsmandatory guidance](#).
- B. Delivers assurance, ~~and consulting advisory and investigative~~ services to the Board of County Commissioners and County Administrator, including financial and performance audits of any office, department, political subdivision, or organization which receives appropriations from the Board of County Commissioners, or for which governing bodies are appointed by the Board of County Commissioners.
- C. Advises the Board of County Commissioners, County Administrator, and [County](#) departments on the continuous improvement of County governance, risk management, and control processes.
- D. Makes recommendations to the Board of County Commissioners, County Administrator, and [County](#) departments to enhance the security of county assets, accuracy and reliability of financial and operational information, compliance with legal and regulatory requirements, quality of county

services and programs, and the results achieved ~~through the use of~~ using tax dollars and other public resources.

- E. Provides final audit reports to the public, Board of County Commissioners, County Administrator, and cCounty departments, as allowed by public records law.
- F. Selects, appoints, directs, supervises, disciplines and dismisses all Office of County Internal Audit staff consistent with cCounty policies and procedures.

2.15.080 Internal Audit Oversight Committee

- A. The Internal Audit Oversight Committee objectives are to ensure the Office of Internal Audit is independent and to promote the effectiveness and integrity of the Ooffice.
- B. The Internal Audit Oversight Committee shall be comprised of ~~seven~~ five members, as follows:
 - a. Chair of the Board of County Commissioners,
 - b. ~~Vice Chair of the~~ Member of the Board of County Commissioners selected by the Board of County Commissioners for a term of twenty-four (24) months, and
 - ~~c. County Counsel,~~
 - ~~d. County Administrator, and~~
 - ~~e.c.~~ Three members of the community appointed by the County Treasurer Internal Audit Administrator from a list of nominees submitted by the County Internal Auditor, for a term of twenty-four (24) months.
 - ~~f. The County Treasurer may serve as a non-voting member.~~
- C. The Internal Audit Oversight Committee shall perform functions necessary to meet its objectives. Such duties include but are not limited to:
 - a. Adopts an Internal Audit Oversight Committee charter and bylaws to allow the Internal Audit Oversight Committee to perform its necessary functions in an open, orderly, and transparent manner.
 - b. Approves the Office of County Internal Audit charter and recommends charter for Board of County Commissioners adoption.
 - c. Reviews the County Internal Auditor's performance and compliance with Global Internal Audit Standards through independent external quality assessments.

- ~~a.d.~~ Provides input regarding decisions to appoint or remove the County Internal Auditor prior to such actions.
- ~~b.e.~~ Recommends internal audit priorities to the County Internal Auditor and approves a risk-based audit plan and the associated resource allocations.
- f. Ensures the County Internal Auditor is not subjected to undue influence or unreasonable restrictions.
- ~~c.g.~~ Reviews and analyzes~~Receives and reviews~~ all audit reports.
- ~~d.h.~~ Evaluates management's responses to audit recommendations and noted opportunities for improvement.
- ~~e.~~ Ensures no unreasonable restrictions are placed on the County Internal Auditor.
- f.i. Facilitates transparent communication between the County Internal Auditor, County Administrator, and Board of County Commissioners.
- ~~g.a.~~ Adopt bylaws to allow the Internal Audit Oversight Committee to perform its necessary functions in an open, orderly, and transparent manner.

2.15.90 Internal Audit Administrator

- A. The Internal Audit Administrator objectives are to ensure the Office of Internal Audit is independent and to promote the effectiveness and integrity of the Office.
- B. The elected County Treasurer serves as the Internal Audit Administrator.
- C. The Internal Audit Administrator shall perform functions necessary to meet its objectives. Such duties include but are not limited to:
 - a. Adopts the Office of County Internal Audit charter.
 - b. Facilitates the Office of Count Internal Audit budgetary processes.
 - c. Administers county personnel activities supporting the County Internal Auditor position, including the appointment and removal of the County Internal Auditor with input from the Internal Audit Oversight Committee prior to such actions.
 - d. Reviews the County Internal Auditor's performance and compliance with Global Internal Audit Standards

- e. Ensures no unreasonable budgetary or access restrictions are placed on the County Internal Auditor.
- f. Facilitates transparent communication between the County Internal Auditor, County Administrator, and Board of County Commissioners.

Alternative language for committee composition - 2.15.080 B

Alternative I

The Internal Audit Oversight Committee shall be comprised of five members, as follows:

- a. A member of the Board of County Commissioners selected by the Board of County Commissioners for a term of twenty-four (24) months, and
- b. Four members of the community appointed by the Internal Audit Administrator from a list of nominees submitted by the County Internal Auditor for a term of twenty-four (24) months.

Alternative II

The Internal Audit Oversight Committee shall be comprised of five members, as follows:

- a. Two members of the Board of County Commissioners selected by the Board of County Commissioners for a term of twenty-four (24) months, and
- b. Three members of the community appointed by the Internal Audit Administrator from a list of nominees submitted by the County Internal Auditor for a term of twenty-four (24) months.

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, January 14, 2026

Item #4
Audit Recommendation Monitoring – 12/2025

County Internal Audit Recommendation Monitoring 12/2025

Office of County Internal Audit



Introduction

Audit recommendations draw attention to conditions of potential risk to the county. These risks may be barriers to the county's ability to achieve its strategic priorities. Supporting the county's enterprise risk management process, the Office of County Internal Audit monitors the status of outstanding audit recommendations, and the progress management is making toward its intended resolutions.

Opportunities are being identified – and changes are being implemented

Of the...

127

audit recommendations made, drawing attention to potential risks and offering ways to avoid them, ...

...an impressive

81%

have resulted in improved controls, processes and county services...

...within

24

months or less of initial implementation effort by county teams.

Departments are engaged – and impacting county structures and services

23

audit reports and
management letters have
been published ...

...highlighting
19

different county offices,
departments and
programs...

...with
5

county teams actively
engaging in value-add
recommendation efforts.

Teams have seen value – and are focused on continuous improvement

Information Technology

Cybersecurity

- ✓ Increasing capabilities and capacity
- ✓ Developing strategies, policies and procedures

Human Resources

Complaints

- ✓ Reviewing and enhancing personnel rules and updating County Code

County Counsel

Civil Rights

- ✓ Implementing Title VI Plan elements
- ✓ Sustaining and monitoring the Plan

Teams have seen value – and are focused on continuous improvement

Finance

Asset Management

- ✓ Developing strategies, policies and procedures
- ✓ Enhancing physical review and validation of capital assets

County Administration

Courthouse

- ✓ Sustaining and ensuring quality, consistent contract administration of 30-year Project Agreement

Summary

The Office of County Internal Audit supports the county's efforts toward good government. Audit reports support county transparency. Audit recommendations and status monitoring support county accountability.



Thank you

Office of County Internal Audit

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, January 14, 2026

Item #5
FY26 Audit Plan – 1.14.2026 Status



FY25-26 Audit Plan

Assurance & Advisory Engagements – Status update
January 14, 2026

- Complete
- In Progress
- Planned – Not yet started

Engagements	Status	Notes
Asset Management	Complete	Report date August 2025. Two recommendations made. Engagement results presented to Oversight Committee 10/29/2025.
Annual Audit Recommendation Monitoring	Complete	Results presented to Oversight Committee 1/14/2026.
Public Land Corners Program	In progress	Fieldwork in progress. Target report draft: February 2026. Report design and publishing may be delayed due to limited resources and competing county projects (ADA WEB compliance).
Travel and Training Expenses	In progress	Planning and survey work in progress. Target engagement letter and fieldwork start: January 2026. Target report draft: April 2026
Quality Assurance and Improvement Program – 5-Year Strategic Plan Update	In progress	Strategic work sessions ongoing. Analysis of report and recommendations. Identification of key initiatives and implementation milestones. Target Plan presentation: April 2026 (This is a significant, non-routine administrative activity included in quarterly updates due to the time allocation equivalent to an assurance or advisory engagement.)
Juvenile Department – Youth Services	Paused	Work paused during department director transition; Coordination with interim director tbd; (Previous status - Planning and survey work in progress. Target engagement letter and fieldwork start: April 2026. Target report draft: August 2026)
Special Districts: Governance and intergovernmental agreements	Planned	Anticipated timeframe – Start planning and survey work March 2026
Deflection Program	Planned	Anticipated timeframe – Start planning and survey work June 2026
Annual Risk Assessment	Planned	Anticipated timeframe – Complete: June 2026

Clackamas County
Internal Audit Oversight Committee
Meeting Materials
Wednesday, January 14, 2026

Item #6
Quality Assurance and Improvement Program –
1.14.2026 Status



Quality Assurance and Improvement Program

Status update
January 14, 2026

<input checked="" type="checkbox"/>	Complete
<input type="checkbox"/>	In Progress
<input type="checkbox"/>	Planned – Not yet started

QAIP Goals & Activity	Status/Target	Notes
Strategic Plan	In progress - 2026	Update and publish five-year strategic plan; Strategy sessions continuing, five year strategic initiative timeline drafted
Oversight Committee Composition	In progress - 2026	Consider restructure of Oversight Committee – 10/29/2025, 1/14/2026 Committee presentation and discussions; Composition to reflect 2024 Quality Assessment Review recommendations and industry standards
County Code	In progress - 2026	Update reflecting revised Global Internal Audit Standards and enhanced governance expectations – 1/14/2026 Committee presentation and discussion
Charters	In progress - 2026	Update Office and Committee charters reflecting revised Global Internal Audit Standards and enhanced governance expectations – Drafts in development, presentation to Committee after code amendment draft approval, Target 4/2026
Performance Measures	In progress - 2026	Develop and implement enhanced performance measures and reporting – Committee presentation and discussions to be scheduled, Target 4/2026
Policies and Procedures	In progress – 2026 / 2027	Expand and revise to reflect Global Internal Audit Standards, incorporate current practices and templates, and address Good Government Hotline investigative services; Documents to include Office Procedures Manual, Good Government Hotline policy and Oversight Committee Handbook
Public Internet	In progress – 2026 / 2027 / 2028/ 2029	Current countywide projects to address Limited English Proficiency access and mandated Americans with Disabilities Act web compliance – significant office and county resources required, Target completion 4/2026; Update to incorporate public access and usability standards; Leverage technology to increase transparency; Develop a recommendations dashboard to enhance accountability

Audit Resources	Planned – 2026/2028	Establish budget and resource plan (i.e. budget authority and budget standards; add additional audit fte resources (Principal Auditor)
Employee Intranet	Planned – 2027/2028	Establish site to expand employee engagement; Leverage technology to increase transparency; Develop a performance measure dashboard to model enhanced accountability
Coordinated Assurance and Compliance Activities	Planned – 2030	Develop a countywide assurance and compliance activity map
Assessments	Planned – 2028/2030	Conduct a self-assessment and report the status of the 2024 Quality Assessment Review recommendations; Participate in an external quality assessment review by 2030

Standard	Summary of Requirement
IPPF 1000.C1	The Office of County Internal Audit charter is reviewed with the IAOC to ensure its adequacy and compliance with <i>Standards</i> .
IPPF 1010	The CAE discusses with the IAOC the Definition of Internal Auditing, the Code of Ethics, and the Standards – as documented within the Office of County Internal Audit charter.
IPPF 1010	The CAE discusses with senior management the Definition of Internal Auditing, the Code of Ethics, and the Standards – as documented within the Office of County Internal Audit charter.
IPPF 1110	The CAE confirms to the IAOC annually the organizational independence of the Office of County Internal Audit.
IPPF 1111	The CAE communicates and interacts directly with the Board – providing annual activity updates.
IPPF 1130.A1&A2	The CAE confirms to the IAOC annually the objectivity of the Office of County Internal Audit staff.
IPPF1300	The CAE discusses the results of the Quality Assurance and Improvement Program, including ongoing monitoring of individual engagements, self-assessment results and recommendations, and external peer reviews.
IPPF 2200 through IPPF 2450	The CAE discusses with the IAOC the results of individual engagement quality assurance reviews when presenting engagement results.
IPPF 1312	The CAE discusses with the IAOC external assessments, including the independence and qualifications of the external reviewer.
IPPF 1320	The CAE communicates the results of the external assessment to the IAOC and the status of recommendations.
IPPF 1320	The CAE communicates the results of the external assessment to senior management.
IPPF 1321 & IPPF 1322	The CAE addresses with the IAOC the Office of County Internal Audit's use of statements of <i>Standard</i> conformity or nonconformity in engagement communications.
IPPF 2040	The CAE confirms to the IAOC the adequacy of the Office policies and procedures, including the IAOC Member Handbook.
IPPF 2050	The CAE reviews coordination of combined assurance functions within the county.
IPPF 2500	The CAE monitors the status of all management recommendations (internal and external) and communicates the results to the IAOC to ensure that management actions have been effectively implemented or that senior management has accepted the risk of not acting.
IPPF 2600	The CAE communicates to the IAOC all circumstances in which the CAE has determined that senior management has accepted a level of risk that may be unacceptable to the county organization.
IPPF 2010.A1 IPPF 2010. C1	The CAE performs and documents an annual countywide risk assessment, incorporating input from the IAOC, Board, and senior management.
IPPF 1210 & IPPF1230	The CAE demonstrates to the IAOC how the Office of Internal Audit collectively possesses or obtains the knowledge, skills, and other competencies needed to perform its responsibilities. CAE annually confirms compliance with all continuing professional education requirements.
IPPF 1210.A2	The CAE addresses with the IAOC the sufficiency of fraud detection and investigation resources.
IPPF 1210.A3	The CAE addresses with the IAOC the sufficiency of IT auditing resources within the Office of County Internal Audit.
IPPF 2000 & IPPF 2010	The CAE prepares and presents to the IAOC and senior management an audit plan which adds value to the county organization and represents a risk-based prioritization of Office of County Internal Audit resources.
IPPF 2020	The IAOC reviews and approves the audit plan, considering resources limitations as communicated by the CAE.
IPPF 2100 through IPPF 2130.C1	The CAE formally assesses and contributes to the improvement of county governance, risk management, and control processes.
To be revised to reflect new Global Internal Audit Standards	

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