

Agenda

Internal Audit Oversight Committee

Wednesday, August 5, 2026

2:30 p.m. to 4:00 p.m.

Virtual meeting – Public link available on [Clackamas County Internal Audit Oversight Committee website](#)

Attendance

Committee members

X Minh Dan Vuong, Internal Audit Oversight Committee Chair, Community Member

X Wilda Parks, Community Member

X Amy Pena, Community Member

X Craig Roberts, Chair of Board of County Commissioners

X Paul Savas, Vice-chair of Board of County Commissioners

Staff support

Gary Schmidt, County Administrator

X Billy Williams, County Counsel

Brian Nava, County Treasurer serving as the Internal Audit Administrator

X Jodi Cochran, County Internal Auditor

X Kathy Yeung, Senior Internal Auditor

X Dylan Blaylock, Senior Community Relations Specialist, PGA

Welcome and introductions

Chair Minh Dan Vuong

Chair Minh Dan Vuong opened the meeting and welcomed the Internal Audit Oversight Committee members. Chair Minh Dan Vuong went over the purpose of this meeting and the role/responsibilities of the Oversight Committee.

County Internal Auditor Jodi Cochran performed a roll call. It was noted a committee quorum was present.

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 OCIA@Clackamas.us.

Decision, action, or assignments:

None

Meeting minutes: April 29, 2026

Chair Minh Dan Vuong

The draft April 29, 2026, Internal Audit Oversight Committee meeting minutes were presented.

Commissioner Paul Savas moved to adopt the April 29, 2026, draft minutes as written. Wilda Parks seconded the motion. Only members present during the April 29, 2026, meeting were called to vote. Wilda Parks, Amy Pena, Commissioner Paul Savas, and Minh Dan Vuong voted yes on the motion. The minutes were approved unanimously and adopted as written.

Decision, action, or assignment:

April 29, 2026, minutes approved as written.

2025-2030 Strategic Plan (Draft)

Jodi Cochran, County Internal Auditor

Jodi presented the draft 2025-2030 strategic plan and highlighted the plan as a recommendation from the 2025 External Quality Assessment. The four areas of focus were based on The Institute of Internal Auditors' Global Internal Audit Standards. Jodi recommended the Committee approve of the strategic plan.

Chair Minh Dan Vuong shared this was the second time the plan has been presented and appreciated the preparation. He noted the Office has done excellent work providing audits over various aspects of the county.

Commissioner Paul Savas moved to adopt the 2025-2030 Office of County Internal Audit Strategic Plan as presented. Amy Pena seconded the motion. Wilda Parks, Amy Pena, Commissioner Roberts, Commissioner Paul Savas, and Minh Dan Vuong voted yes on the motion. The strategic plan was approved unanimously and adopted as written.

Decision, action, or assignments:

The 2025-2030 Office of County Internal Audit Strategic Plan adopted as presented.

Internal Audit Oversight Committee Charter & Bylaws

Jodi Cochran, County Internal Auditor

Jodi highlighted the Oversight Committee is established in County Code and governed by the Internal Audit Oversight Committee Charter and Bylaws. A review is performed annually to ensure the charter and bylaws is adequate and comply with Global Internal Audit Standards. This year the primary recommended changes include updating the new membership structure from seven members to five, clarifying the role of the Internal Audit Administrator, and updating terminologies to align with the Standards.

Commissioner Paul Savas moved to adopt the Internal Audit Oversight Committee Charter & Bylaws as revised. Wilda Parks seconded the motion. Wilda Parks, Amy Pena, Commissioner Roberts, Commissioner Paul Savas, and Minh Dan Vuong voted yes on the motion. The Internal Audit Oversight Committee Charter & Bylaws was approved unanimously and adopted as revised.

Decision, action, or assignments:

The Internal Audit Oversight Committee Charter & Bylaws adopted as revised.

Office of County Internal Audit Charter

Jodi Cochran, County Internal Auditor

Jodi shared the revised Office of County Internal Audit Charter. Chair Vuong thanked Jodi for keeping up with the governance documents.

Wilda Parks moved to approve the Office of County Internal Audit Charter as revised. Amy Pena seconded the motion. Wilda Parks, Amy Pena, Commissioner Roberts, Commissioner Paul Savas, and Minh Dan Vuong voted yes on the motion. The Office of County Internal Audit Charter was approved unanimously and adopted as revised.

Decision, action, or assignments:

The Office of County Internal Audit Charter was adopted as revised.

Risk Assessment & FY27 Audit Plan

Jodi Cochran, County Internal Auditor

Jodi presented the FY27 Audit Plan and discussed the responsibility of the Oversight Committee. At the previous Oversight Committee meeting, the risk assessment results were discussed. Jodi reiterated that high risk scores do not mean the department is managed ineffectively or policies and procedures are inadequate. High risk scores represent high-priority activities with high-risk potential. Five audit engagements were proposed. The Oversight Committee discussed details of the proposed audits and resources of the Office.

Commissioner Savas moved to approve the FY26-27 Audit Plan as proposed. Amy Pena seconded the motion. Wilda Parks, Amy Pena, Commissioner Roberts, Commissioner Paul Savas, and Minh Dan Vuong voted yes on the motion. The FY26-27 Audit Plan was approved unanimously and adopted as written.

Decision, action, or assignments:

The FY26-27 Audit Plan was adopted as written.

Quarterly status updates

Jodi Cochran, County Internal Auditor

The FY27 audit plan was presented for the status update. The Office is on the right path for maintaining an average of 1.5 audits completed per one to two full-time employees.

The Office also administers the Good Government Hotline. This fiscal year, the Office responded to 13 allegations and issued one Good Government Hotline management letter. One investigation resulted in an indictment and a potential trial. Increased hotline activity has resulted in reallocation of resources from audit engagements to administration of the fraud, waste and abuse hotline.

The Quality Assurance and Improvement Program status report was provided. The review of the report at the committee meeting is based on availability of time, and the report is typically provided at a high level.

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.

The topic of discussion during this quarter addressed the governance and management standards. By reviewing and adopting the revised charters during the meeting, the Oversight Committee acknowledged that the appropriate governance arrangements are essential to enable the internal audit function to be effective. Additionally, it acknowledged the Chief Audit Executive (i.e., County Internal Auditor) is responsible for managing the internal audit function in accordance with an adopted charter and Global Internal Audit Standards.

The Oversight Committee discussed advocating for more resources. Commissioner Savas proposed working with the Board of County Commissioners to find the budget for one more internal auditor.

Decision, action, or assignments:

None

Round Table

All

The Oversight Committee discussed how the Office of County Internal Audit administers the county's Good Government Hotline. Jodi proposed bringing more information to the Committee at its next meeting.

Meeting adjournment

Chair Minh Dan Vuong

With no additional comments from the Committee, the meeting adjourned at 3:59pm.

Next scheduled meetings:

Wednesday, Oct 14, 2026

2 p.m. to 3:30 p.m.

Virtual – Zoom

Future Internal Audit Oversight Committee meeting schedule

Quarterly on the second Wednesday of the month (January, April, June, October), unless otherwise noted

- Wednesday, January 13, 2027
2:00 PM to 3:30 PM
Virtual – ZOOM
- Wednesday, April 14, 2027
2:00 PM to 3:30 PM
Virtual – ZOOM

Submitted by: Kathy Yeung

Adopted as written by Internal Audit Oversight Committee on 

Performance Measures – Office of County Internal Audit

Agenda

- Why we use metrics
- What the measures tell us
 - Assurance services
 - Advisory services
 - Investigative services

The power of information

We collect, analyze and report performance measurements to

- Demonstrate accountability, credibility and transparency
- Promote continuous improvement
- Ensure strategic alignment
- Track customer satisfaction
- Validate operation efficiency

Assurance services

Auditors perform objective assessments and provide assurance to increase the level of public confidence in the county's governance, risk management and control processes. Assurance service measurements are:

- Audit reports, # of published audit reports per auditor, Target = 1, FY26 Actual = 1.33
- Audit value, % of audit recommendations agreed with by management, Target – 90%, FY26 Actual = 100%
- Audit impact, % of accepted audit recommendations implemented within 2 years, Target = 90%, FY26 Actual = On track to meet annual goal
- Customer service, Annual average customer survey score out of 4.0, Target = 3.0, FY26 Actual = 3.55

Advisory services

Auditors provide advice and facilitation to add value in the development or modification of county policies and procedures. Advisory services proactively minimize risk, achieve objectives and foster continuous improvement. Advisory service measurements are:

- Advisory value, # of advisory requests received, Demand measure, FY26 Actual = 24
- Advisory responsiveness and efficiency, % of advisory requests resolved within 12 weeks, Target = 80%, FY26 Actual = 96%
- Advisory management letters, # of audit reports and management letters issued per auditor, Target = 1.5, FY26 Actual = 2

Investigative services

Auditors independently conduct special reviews and investigations to address allegations of fraud, waste and abuse. The Office administers the county's Good Government Hotline. Investigative service measurements are:

- Investigative value, # of fraud, waste and abuse cases received, Demand measure, FY26 Actual = 13
- Investigative responsiveness and efficiency, # of cases resolved as a % of the cases received in the same period, Target = 90%, FY26 Actual = 123%

The power of performance management

We collect, analyze and report performance measurements to

- Demonstrate accountability, credibility and transparency
- Promote continuous improvement
- Ensure strategic alignment
- Track customer satisfaction
- Validate operation efficiency

Thank you

Jodi Cochran, CPA, CIA, CGMA, CRMA

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Good Government Hotline

Agenda

- Introduction
- Authority & governance
- Policy, procedures and process
- Metrics
- Questions

Association of Certified Fraud Examiners 2026 Report

- 43% of fraud was detected by tips
- More than half of the tips came from employees

Protects public funds

A hotline can help recover mismanaged, lost or stolen money by catching illegal acts or heavy inefficiencies early.

Offers safe reporting

Employees and community members can report problems anonymously without fear of getting into trouble or losing their jobs.

Builds public trust

A hotline shows that the county cares about honesty and takes wrongdoings seriously.

Improves operations

Hotline tips point the Office of County Internal Audit and the county directly to internal problems that need attention.

Authority

- ORS 297.760-.765 – Local government hotlines
- ORS 203.035 – County policies
- County Code Chapter 2.15 – Office of County Internal Audit

Governance

- ORS 297.765 – Local government hotlines
- ORS 659A – Whistleblower protection
- ORS 192.345 – Public records
- County Employment Policy & Practice #44 – Whistleblower and Fraud Hotline

Case Lifecycle At-a-glance

Intake

- Anyone can submit an allegation.

Triage

- The County Internal Auditor reviews all submissions and determines if an investigation is needed.

Notify

- The appropriate county manager is notified when an investigation is started.

Investigate

- The County Internal Auditor gathers evidence and determines if the evidence supports the allegation.

Close

- The person who made the allegation and the appropriate manager are notified of the results.

Metrics

Thank you

Jodi Cochran, CPA, CIA, CGMA, CRMA

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FY26-27 Audit Plan

Assurance & Advisory Engagements – Status update
October 14, 2026

☒	Complete
☐	In Progress
☐	Planned – Not yet started

Engagements	Status	Notes
Finance - Travel and Training Expenses	In progress	Engagement letter issued August 31, 2026. Fieldwork in progress. Anticipated draft report – December 2026.
Special Districts: Governance and intergovernmental agreements	In progress	Planning and survey work in progress. Timeframe extended to accommodate office administration and PERS EQA. Target engagement letter and fieldwork start - January 2027. Target report draft - April 2027
External Quality Assessment – State Reciprocal Audit*	In progress	PERS EQA team member. Fieldwork and reporting anticipated November – January 2027; Fulfills ½ of the reciprocal requirement for prior State of Oregon External Quality Assessment participation (2025 Peer Review)
Finance – Financial Condition Analysis	Planned	Anticipated timeframe – Complete February 2027. Timing depends on internship resources and availability of audited financial data.
Annual Audit Recommendation Monitoring	Planned	Anticipated timeframe – Complete January 2027
Juvenile Department – Youth Services	Paused	Work paused during department director transition; Coordination with new director; Planning and survey work in progress. Target engagement letter - March 2027. Target report draft - July 2027
District Attorney’s Office - Deflection Program	Planned	Anticipated timeframe – Start planning and survey work May 2027
Annual Risk Assessment	Planned	Anticipated timeframe – Complete June 2027
Biennial Governance, Risk Assessment and Control Activities Report	Planned	Anticipated timeframe – Complete June 2027
Good Government Hotline Administration	On going	Quarterly case intake trending to meet or exceed annual intake average

*Administrative activity requiring significant resources (Approved audit plan item)

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Quality Assurance and Improvement Plan

Status update
October 14, 2026

- ☒ Complete
- ☐ In Progress
- ☐ Planned – Not yet started

QAIP Goals & Activity	Status/Target	Notes
Oversight Committee Composition	Complete	Independence of County Internal Auditor reinforced. Oversight Committee restructured from 7 to 5 members via amendment to County Code Ordinance #03-2026. County Administrator & County Counsel redefined by non-voting participants.
County Code	Complete	County Code 2.15-County Internal Auditor updated through Ordinance #03-2026 reinforcing independence and alignment with Global Internal Audit Standards.
Knighton Award submissions	Complete	Submitted Asset Management report for peer feedback and consideration. Awarded 2025 ALGA Knighton Award – only Exemplary Award granted to an extra-small shop from the United State and Canadian submissions. Future submissions expected.
Strategic Plan	Complete	Oversight Committee proposed approval date 8/5/2026.
Charters	Complete	Updated to reflect revised Global Internal Audit Standards and county code. Oversight Committee proposed approval date - 8/5/2026
Performance Measures	Complete	Enhanced performance measures and reporting format presented to Committee 10/14/2026. Status of performance measures incorporated into ongoing quarterly QAIP review.

QAIP Goals & Activity	Status/Target	Notes
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 for training, new design, and implementation, 90% complete, Target completion & Federal deadline extension 4/2027 Future projects: Update to incorporate public access and usability standards; Leverage technology to increase transparency; Develop a recommendations dashboard to enhance accountability
Audit Resources	In progress – 2026/2028	Budget authority for County Internal Auditor established during FY27 budget process – to be renewed annually. Contract signing authority for County Internal Auditor being address as part of a countywide revision to County Code – target January 2027. Audit internship approved by Board. Open recruitment posted 9/29/2026 - target hire 12/2026.
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 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 management recommendations (internal and external) and communicates the results to the IAOC to ensure management actions have been effectively implemented or management has accepted the risk of not acting.	

Standard	Summary of Requirement	
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 the Office collectively possesses or obtains the knowledge, skills, and other competencies needed to perform its responsibilities. CAE annually confirms compliance with 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.	

** Table to be revised to reflect new Global Internal Audit Standards

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FY26-27 Metrics

Performance Measures – Status update
October 14, 2026

■ Meets or Exceeds
■ Needs attention
■ Not meeting expectations

Performance Measure	Target	FY22	FY23	FY24	FY25	FY26	Status	FY27-Q1
Assurance Services								
# of audit reports	Output	3	3	2	3	2	24	0
# of audit reports/FTE*	1	2	2	1.33	2	1.33	Meets	0
% of recommendations agreed with by management	90%	100%	100%	100%	100%	100%	Meets	0
% of accepted audit recommendations implemented within 2 years	90%	100%	73%	100%	NA	NA	On track	NA
Annual average customer survey score	3.0	3.18	3.5	NA	3.5	3.55	Meets	0
Advisory Services								
# of advisory requests	Output	13	6	9	17	24	86	4
% of advisory requests resolved in 12 weeks	80%	92%	83%	100%	76%	96%	Meets	75%
# of advisory management letters	Output	0	0	3	2	1	8	2
# of audit reports & management letters/FTE*	1.5	2	2	3.33	3.33	2	Meets	1.33
Investigative Services								
# of fraud, waste & abuse cases	Output	13	8	18	20	13	209	7
# of cases resolved as a % of cases received in same period	90%	100%	100%	78%	115%	123%	Meets	100%

