



## MEETING MINUTES

### Internal Audit Oversight Committee

Wednesday, October 9, 2024  
2:00 p.m. to 3:00 p.m.

Virtual meeting

- |  |   |  |  |   |  |  |
|--|---|--|--|---|--|--|
| <input checked="" type="checkbox"/> Minh Dan Vuong, IAOC Chair, Community Member | <input checked="" type="checkbox"/> Jeff Gibbs, Community Member          | <input checked="" type="checkbox"/> Wilda Parks, Community Member        | <input type="checkbox"/> Tootie Smith, Chair of Board of County Commissioners                  | <input checked="" type="checkbox"/> Ben West, Vice-chair of Board of County Commissioners | <input checked="" type="checkbox"/> Gary Schmidt, County Administrator | <input checked="" type="checkbox"/> Jane Vetto, 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"/> Dylan Blaylock, Senior Community Relations Specialist, PGA | <input checked="" type="checkbox"/> Catherine McMullen, County Clerk                      |  |  |

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>Jodi Cochran performed a roll call. It was noted a committee quorum was present. Commissioner West, absent during roll call, joined later in the meeting after the Committee actions.</p>	<b>None</b>

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
		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> .	
Status Update: Elections Ballot Security – Updated Processes for Ballot Security	Kathy Yeung, Senior Internal Auditor  Clackamas County Clerk McMullen	Kathy Yeung presented the Status Update: Election Ballot Security – Updated Processes for Ballot Security engagement results. Clackamas County Clerk Catherine McMullen was present to provide additional insight. The presentation addressed why the status update engagement was important, what was observed, and the status of the recommendations.	Informational — solicit feedback
Meeting minutes: June 12, 2024 August 21, 2024	Chair Minh Dan Vuong	<p>The draft June 12, 2024, and the draft August 21, 2024, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Wilda Parks moved to adopt the June 12, 2024, draft minutes as written. Gary Schmidt seconded the motion. The motion was approved unanimously with votes from Minh Dan Vuong, Wilda Parks, Gary Schmidt, and Jane Vetto.</p> <p>Wilda Parks moved to adopt the August 21, 2024, draft minutes as written. Gary Schmidt seconded the motion. Minh Dan Vuong, Wilda Parks, Gary Schmidt, and Jane Vetto voted yes. The minutes were approved unanimously and adopted as written.</p>	<p>June 12, 2024, minutes approved as written.</p> <p>August 21, 2024, minutes approved as written.</p>
Quarterly status updates: FY25 Audit Plan  Quality Assurance &	Jodi Cochran, County Internal Auditor	<p>Jodi Cochran presented the FY25 Audit Plan status update, providing a status update of audits and good government hotline calls as of October 9, 2024.</p> <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>	Informational — solicit feedback

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Improvement Program		<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>	
Public Meeting Law	Jodi Cochran, County Internal Auditor	Jodi presented a high-level summary of the public meeting law, including discussion about public notices, quorums, and awareness of compliance with recent legislation changes.	Informational — Provide overview of recently updated Public Meeting Law
Round Table	All	No additional comments made.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 2:30 p.m.	
		<p>Next scheduled meetings:</p> <p>Wednesday, January 15, 2025 2:00 p.m. to 3:00 p.m. Location: TBD</p>	<p>Submitted by: Kathy Yeung</p> <p>Approved as revised by the Internal Audit Oversight Committee 04.09.2025</p>