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# MEETING MINUTES

## Internal Audit Oversight Committee

Wednesday, January 14, 2026  
2:00 p.m. to 3:30 p.m.

Virtual meeting – Panelist links provided via email and updated calendar invite.  
Public link available on Clackamas County Internal Audit Oversight Committee [website](#)

- |                                                                                           |                                                                                        |                                                                                 |                                                                                                    |                                                                                                         |                                                                              |
|-------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Minh Dan Vuong,<br>IAOC Chair,<br>Community<br>Member | <input checked="" type="checkbox"/> Wilda Parks,<br>Community<br>Member                | <input type="checkbox"/> Vacant,<br>Community<br>Member                         | <input checked="" type="checkbox"/> Craig Roberts,<br>Chair of Board<br>of County<br>Commissioners | <input checked="" type="checkbox"/> Paul Savas, Vice-<br>chair of Board of<br>County<br>Commissioners   | <input checked="" type="checkbox"/> Gary Schmidt,<br>County<br>Administrator |
| <input checked="" type="checkbox"/> Billy Williams,<br>County Counsel                     | <input checked="" type="checkbox"/> Brian Nava,<br>County<br>Treasurer<br>(Non-voting) | <input checked="" type="checkbox"/> Jodi Cochran,<br>County Internal<br>Auditor | <input checked="" type="checkbox"/> Kathy Yeung,<br>Senior Internal<br>Auditor                     | <input checked="" type="checkbox"/> Dylan Blaylock,<br>Senior Community<br>Relations<br>Specialist, PGA |                                                                              |

Topic	Presenter(s)	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. Chair Minh Dan Vuong reviewed the purpose of this meeting and the role/responsibilities of the Oversight Committee.</p> <p>County Internal Auditor Jodi Cochran performed a roll call. It was noted a committee quorum was present.</p> <p>The meeting is a public meeting and is accessible via ZOOM to any member of the community who would like to</p>	None

		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> .	
Meeting minutes: October 29, 2025	Chair Minh Dan Vuong	<p>The draft October 29, 2025, Internal Audit Oversight Committee meeting minutes were presented.</p> <p>Commissioner Savas moved to adopt the October 29, 2025, draft minutes as written. Wilda Parks seconded the motion. Only members present during the October 29, 2025, meeting were called to vote. Wilda Parks, Gary Schmidt, Paul Savas, and Minh Dan Vuong voted yes. The minutes were approved unanimously and adopted as written.</p>	October 29, 2025, minutes approved as written.
Oversight Committee composition	Jodi Cochran, County Internal Auditor	<p>Jodi Cochran presented the various options of the Internal Audit Oversight Committee composition, which was a continuation of the October 29, 2025, meeting discussion. At the October 29, 2025, meeting the Oversight Committee agreed to reduce the committee from 7 to 5 members. Jodi explained that the change to the composition was a result of an external quality assessment's recommendation to enhance independence. No issues were noted regarding the effectiveness of a seven-person Oversight Committee composition.</p> <p>Three 5-member composition options were presented.</p> <p>The Oversight Committee discussed the three options and various challenges such as continuity of rotating commissioners, attendance consistency, interest levels, and more.</p>	A recommendation will be made to the Board of County Commissioners of a 2-3 committee structure with one commissioner appointed by the Board and the County Chair as an automatic position.

The Oversight Committee also discussed the roles of the county administrator and county counsel being revised to non-voting participants. The stated intent was that both county employees continue to be invited to attend the meetings.

The Oversight Committee discussed the responsibilities to monitor the County Internal Auditor's performance through the dual-reporting structure.

**Wilda Parks made a motion to propose a committee structure with two Clackamas County Commissioners and three public members. Commissioner Savas seconded the motion. The motion was unanimously approved.**

The Oversight Committee discussed which Board members should be included.

**Commissioner Savas made a motion to propose a 2-3 committee structure with two Clackamas County Commissioners to be appointed by the Board. Gary Schmidt seconded the motion for purposes of the discussion.**

The Oversight Committee discussed terms limits and impact to continuity, as well as direct communication with the Board of County Commissioner Chair.

**The Oversight Committee voted on the motion to propose a 2-3 structure with two commissioners appointed by the Board. Wilda Parks and Paul Savas**

		<p><b>voted in favor. Minh Dan Vuong and Craig Roberts voted in opposition. Gary Schidmt and Billy Williams abstained from the vote. The motion failed 2-2-2.</b></p> <p><b>Commissioner Savas made a motion to present to the Board a recommendation of a 2-3 committee structure with one commissioner appointed by the Board and the County Chair as an automatic position. Gary Schmidt seconded the motion. Craig Roberts, Paul Savas, Minh Dan Vuong, and Wilda Parks voted in favor of the motion. Gary Schmidt and Billy Williams abstained from the vote. The motion passed 4-0-2.</b></p>	
<p>Clackamas County Code Amendment: 2.15 County Internal Auditor</p>	<p>Jodi Cochran, County Internal Auditor</p>	<p>Jodi Cochran presented the Clackamas County Code amendments designed to enhance independence and consistency. Section 2.15.808 related to the Internal Audit Oversight Committee changes, which mirrored the 2-3 committee structure with the Chair continuing to serve as a defined member and one appointed member by the Board.</p> <p>The Oversight Committee discussed adding the county administrator and county counsel as non-voting members. <b>Gary Schmidt moved to add to the proposed code the county counsel, county administrator, and internal audit administrator to serve as non-voting members. Wilda Parks seconded the motion.</b> Discussion was held to determine the language and terminology to address non-voting but in attendance. <b>Gary Schmidt amended the motion to identify the county counsel and county administrator positions as non-voting participants of the Internal Audit Oversight Committee and to also show the internal audit administrator as a participant in the</b></p>	<p>The proposed draft code amendment will be revised to reflect the county administrator, county counsel, and internal audit administrator as non-voting participants of the meetings.</p> <p>The draft code amendments will be proposed to the Board of County Commissioners with the edits and consensus from the Internal Audit Oversight Committee.</p>

		<p><b>meetings. Wilda Parks seconded the motion. The motion was unanimously approved.</b></p> <p><b>Commissioner Savas moved to propose draft code amendments to the Clackamas Board of County Commissioners with edits and consensus of the Internal Audit Oversight Committee. Wilda Parks seconded the motion. The motion was unanimously approved.</b></p>	
<p>Audit Recommendation Monitoring – Status 12/2025</p>	<p>Jodi Cochran, County Internal Auditor</p>	<p>Jodi Cochran provided the 2025 audit recommendation monitoring status presentation. The purpose of the presentation supports transparency and accountability and discusses how audit recommendations are monitored. Recommendations are not intended to reprioritize resources but to highlight risk that the county is facing and to provide mitigative actions.</p> <p>Jodi stated there are no concerns that are not being adequately addressed. The county is aware of and taking appropriate risk mitigative actions. As the County Internal Auditor, she will bring forth any concerns or issues if they occur.</p>	<p>Informational</p>
<p>Quarterly status updates:</p> <ul style="list-style-type: none"> <li>➤ FY26 Audit Plan</li> <li>➤ Quality Assurance &amp; Improvement Program</li> </ul>	<p>Jodi Cochran, County Internal Auditor</p>	<p>The FY25 Audit Plan and Quality Assurance and Improvement Program status reports were provided. Review of the reports at the committee meeting is based on availability of time, and the reports are typically provided at a high level.</p> <p>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</p>	<p>Informational – solicit feedback</p>

		status report were included in the meeting materials. Chair Vuong asked committee members to direct questions or comments to County Internal Auditor Jodi Cochran.	
Round Table	All	Chair Vuong highlighted the upcoming meetings. Because the January 21, 2026, meeting is not necessary, the meeting will be cancelled, and the Oversight Committee will reconvene on April 8, 2026.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 3:29 p.m.	
		<p>Next scheduled meetings:</p> <p>Wednesday, April 8, 2026  2:00 p.m. to 3:30 p.m.  Location: TBD</p> <p><i>(The April 8, 2026, meeting was subsequently rescheduled to April 29, 2026.)</i></p>	Submitted by: Kathy Yeung

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# Public Land Corner:

*Resources should be obtained and invested to support the mandated service*

Report by the Office of County Internal Audit

# Why the Audit is Important

Public land corners are the foundation for everything related to the land system. They serve as physical evidence to support property boundaries.

- ▶ Oregon Revised Statutes require county surveyors to manage the public land corner program.
- ▶ All property boundaries are tied to physical monuments and directly impact land development, mapping accuracy, and more.
- ▶ Revenue for the program comes from recording fees from real property activities. Recording fees received by the program have been declining.
- ▶ The recording fee rate has not changed in 41 years.

## Public Land Corners

Resources should be obtained and invested to support the mandated service

March 2026  
Report by the Office of County Internal Audit

Jodi Cochran, CPA, CIA, CGMA, CRMA  
County Internal Auditor

Kathy Yeung, CPA, CIA  
Senior Internal Auditor



# What We Found

Public land corner program resources should be obtained and invested to support data integrity and strategic plan development.

- ▶ There are approximately 7,430 public land corners. Of that, 3,502 are within the priority boundary for restoration and monitoring.
- ▶ Both paper and digital tracking systems are used.
- ▶ During testing, some of the data descriptions had a variety of format representing the same information. One duplicated corner entry was noted.
- ▶ A strategic plan has not been developed since 2008 to:
  - ▶ Define the timeline of when all corners will be re-monumented
  - ▶ Identify actions to support program sustainability and succession planning
  - ▶ Pursue a proactive approach

# What We Recommend

Two recommendations were made to address potential improvements to the public land corner program.

1

Invest resources to support data integrity in tracking systems.

2

Develop a strategic plan for the public land corner program.

# What is Being Done

The surveyor's office has agreed to all two recommendations.

1

- ▶ The surveyor's office will begin working on written standards and improving GIS-based tracking systems.
- ▶ Target completion by the end of 2028.

2

- ▶ The surveyor's office has scheduled the following:
  - ▶ By May 2026 – complete current state mapping exercise
  - ▶ By July 2026 – complete future state mapping exercise
  - ▶ By October 2026 – complete a needs assessment
  - ▶ By March 2027 – develop a strategic plan
- ▶ Target completion by July 2027.

# Public Land Corners

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Resources should be  
obtained and invested  
to support the  
mandated service

March 2026  
Report by the Clackamas County  
Office of County Internal Audit

Jodi Cochran, CPA, CIA, CGMA, CRMA  
County Internal Auditor

Kathy Yeung, CPA, CIA  
Senior Internal Auditor



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# I. Executive summary



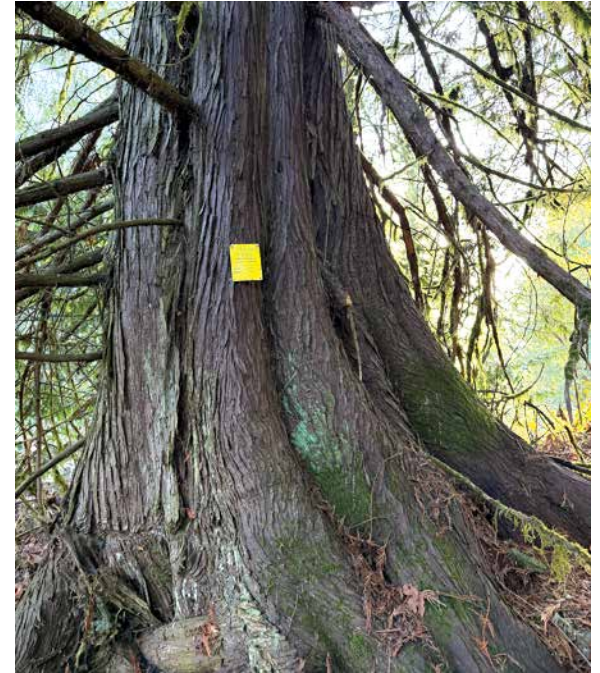
# Executive summary

## Public land corner program resources should be obtained and invested to support data integrity and strategic plan development.

Clackamas County has approximately 7,430 public land corners. Of those, approximately 3,502 corners are within the priority boundary for restoration and monitoring. An online interactive map is available for the public to locate public land corners and view public records related to these corners. This tool increases public transparency and data accessibility.

Key observations included:

- The exact number of public land corners is fluid. Changing land conditions and ownership patterns, survey needs and data collection practices impact the documented number and condition of physical monuments at any given point in time.
- Four main tracking systems are used to record and manage public land corner data.
- Inconsistent formatting and a duplicate corner entry were noted when testing the tracking systems.
- An online map, created from the tracked data, allows the public to learn more about the location and details of the public land corners in Clackamas County.
- The most efficient and effective year for corner restoration in the recent decade used a three-person survey field crew working together in the field and office.
- The number of licensed surveyors is declining in Oregon as the current workforce grows closer to retirement age.
- The risk of noncompliance with Oregon Revised Statutes increases if allocation of staff time becomes insufficient to meet and fulfill this mandated service.
- A strategic plan has not been developed since 2008 to define the timeline and analysis of how or when corners will be chosen for re-monumentation, what actions will support program sustainability and succession planning, and how to design a program pathway from a reactive to proactive approach.



**Investing resources for the public land corner program helps define property boundaries, supports infrastructure development, and ensures compliance with state requirements.**

## Recommendations

Two recommendations were made addressing potential improvements to the public land corner program. Detailed observations and recommendations are included in this report.

- Invest resources to support data integrity in tracking systems.
- Develop a strategic plan for the public land corner program.

## Management response

The surveyor's office has reviewed and agreed with these recommendations. Full responses have been included in this report.

## Acknowledgments and gratitude

Team members of the surveyor's office and technology services' geographic information systems division have contributed their time and effort to provide access to the information and data cited. These contributions significantly supported the completion of this review. Collaborative efforts are vital to the county's ability to successfully meet objectives, as well as identify, thoroughly analyze, and appropriately respond to risks. We demonstrate our core values, SPIRIT, when we collectively and proactively identify steps to streamline processes, strengthen controls, and mitigate risks.

Special thanks to Pat Gaylord, Jon McDowell, Gina Buckel, Marlin Davidson, and Cheryl Bell for their contributions and support for this engagement, and Mark McBride and Dylan Blaylock with the public and government affairs department for their assistance in the report design, formatting, and conducting post-audit administrative tasks.



**Two recommendations were made. Both were agreed by the surveyor's office.**

## II. Background



# Background

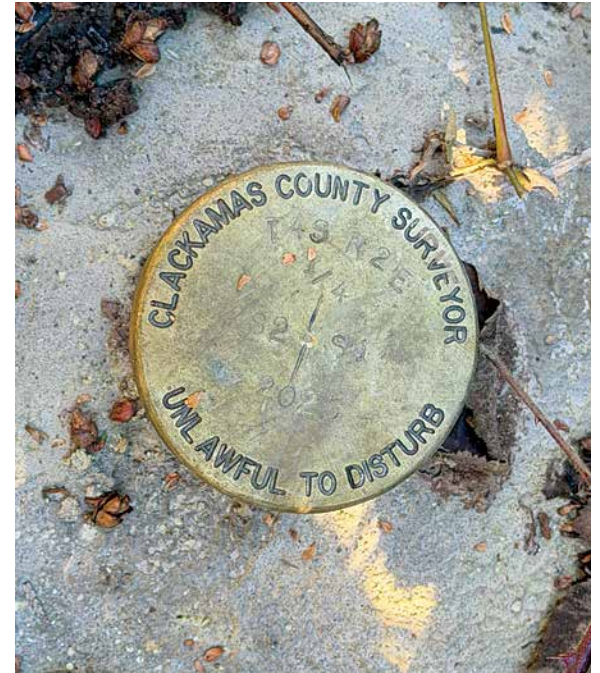
## Public land corners are important

Public land corners are the foundation for everything related to the land ownership system in Clackamas County, the State of Oregon and the western United States. The Public Land Survey System is the rectangular grid system for surveying—measuring, mapping and recording land. A public land corner is a specific geographic point marked or referenced by a physical monument, usually a brass disk, pipe or stone. These monuments serve as the physical evidence from which all property boundaries are determined.

The Public Land Survey System was established by the federal government in 1785. In the early 1850's, the Initial Point for all surveys in Oregon and Washington, the Willamette Stone, and subsequently the Willamette Meridian, were established. This critical public infrastructure is regulated by the U.S. Department of Interior, Bureau of Land Management.

Public land corners are important because all property boundaries are tied to physical monuments. If destroyed, these corners must be re-established at the original location by a licensed surveyor. Public land corners are crucial for identifying property lines and directly impact:

- Road development, designs, and boundaries
- Map zoning and land development
- Parcel, easement, lease and right-of-way boundaries
- Resolution of property boundary disputes
- Division of real property for sale
- Accuracy of maps and GPS (global positioning system)



**A public land corner is a specific point marked by a physical monument—usually a brass disk, pipe or stone—serving as the physical evidence from which all property boundaries are determined.**

## **Public land corners are required by law**

The Federal Government delegated the function of maintaining the public land corners to the states, and the state then delegated the function to the county surveyor of each county. The county surveyor must follow the Oregon Revised Statutes (ORS) in the management of a public land corner program, such as the following and not limited to:

- ORS 209.070 Duties [of the county surveyor]
- ORS 209.130 Establishment of corners
- ORS 209.140 Necessary interference with corners or accessories
- ORS 105.718 Procedure for determining location of public land survey corner
- ORS 203.148 Public Land Corner Preservation Fund

The Oregon Public Land Corner Preservation Fund supports the establishment, reestablishment and maintenance of public land corners within county boundaries.

## **The public land corner program is managed by the county surveyor's office**

J. Addison Pownall was elected as Clackamas County's first county surveyor in 1857. In November 1998, Measure No. 3-6 Ordinance passed making the county surveyor an appointed position.

The surveyor's office is responsible for:

- Maintaining the original public land corner monuments in the county
- Maintaining a library of county property survey records
- Reviewing all county surveys for compliance with Oregon survey filing law
- Reviewing and approving plats for all county land divisions, condominiums and property line adjustments

The restoration and maintenance of public land corners is an integral part of these duties. Public land corners are the foundation for which all other surveying and land development tasks supported by the county surveyor's office are anchored by.

**"Certainty in ownership boundaries for all public and private property in the county is at risk if public land corners are not maintained. They are the foundation of our land ownership system. Significant economic impact is the result of inattention to the monuments."**

Pat Gaylord  
County Surveyor

**"I support the work of the county surveyor. If you have ever been out looking for property markers or involved in aspects of land use, the public land corners program is a really critical service."**

Les Poole  
Community member  
BCC Meeting March 12, 2026

### III. Observations



# Observations

## What is working for the public land corner program?

### Tracking systems support an online interactive mapping tool to increase transparency and data accessibility.

There are approximately 7,430 public land corners in Clackamas County. To prioritize the restoration of public land corners that are the most urgent or are in areas that have the most impact on economic development, a priority boundary was formed. Former Clackamas County surveyors established the priority boundary based on factors including the urban growth boundary and location of federal lands, such as the Mount Hood National Forest. Within the priority boundary, there are approximately 3,502 corners that Clackamas County actively manages. Corners outside of the priority boundary are supported on a request basis.

The public has access to a map showing the location of all public land corners in Clackamas County through the Clackamas County Public Land Corner History Research Tool. This tool is also used as a document library from which copies of original surveyor field notes, including those that date back to the 1840s, can be downloaded. Users can select a corner for further research either by entering the unique corner identification number or by selecting an area on a map to identify which corners are in the selected area.

The work and services supported by the public land corner program impacts four of the five county strategic priorities.

- Public trust in good government – Transparency and access to information about public land corners is readily available on the county surveyor’s website.
- Strong infrastructure – Public land corners affect land development, road projects, and can support efficient and accessible transit.
- Vibrant economy – The foundation set by the public land corners impact land development and plat/subdivision approvals, including business development and expansion.



**There are approximately 7,430 public land corners in Clackamas County, and approximately 3,502 corners are within the priority boundary to be managed.**

- Safe, secure and livable communities – Physical evidence of corners provide readily identifiable property lines to support livable communities.

### Three-person survey field crews achieved the highest number of corners restored in the recent decade.

In fiscal year 2024-2025, 78 corners were restored. This was the highest number of corners restored annually in the last ten years. The variation in the number of corners restored is tied to economic trends that affect the revenue and personnel.

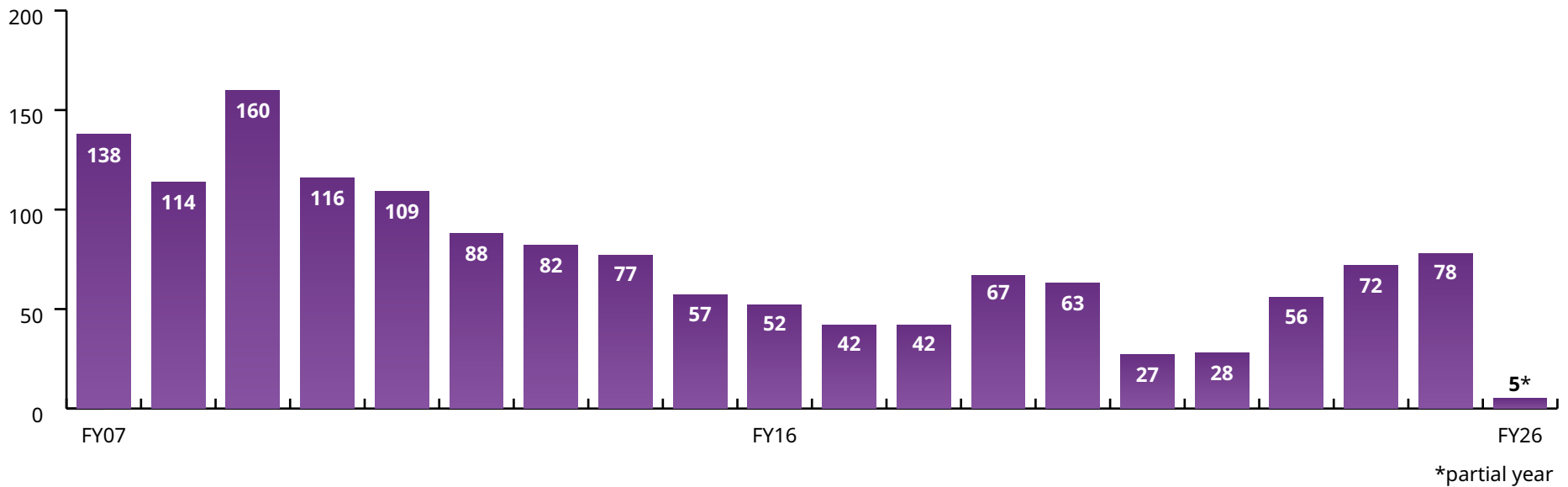


Figure 1

### Number of Corners Restored by Fiscal Year

Graph shows 20-year trend of corners restored.

Source: Developed by Clackamas County Office of County Internal Audit. Data provided by the Clackamas County Surveyor's Office.

The three-person survey field crews approach capitalized on various field elements to enhance efficiency and effectiveness.

- Task safety – Some public land corners are in the middle of busy roads and require road flaggers or closures. Three land surveyors together in the field supported field safety through enhanced awareness and the division of multiple duties.
- Task duration – Some of the public land corners are deep within the forest and require lengthy hikes covering various terrains. Teams of three reduced the number of trips to move equipment between the county vehicles, the corner being addressed, and multiple reference corners. It also increases safety in remote locations.
- Staff training and mentorship – A three-surveyor field crew allowed for hands-on training and mentoring as corner restoration institutional knowledge was passed from the two experienced surveyors to the newer generation of surveyors.
- Proactive restoration by geographic areas – Many corners are near other corners as there can be section corners, quarter-section corners, and Donation Land Claim corners in close proximity. As the surveyors conduct their research, multiple corners can be found in survey documents and maps. Surveyor teams increased efficiency and maximized program impacts and results by setting up safety precautions, such as road flaggers and temporary road closures, to restore multiple corners in one day rather than addressing one corner at a time.



**The three-person survey field crew approach capitalized on various field elements to enhance efficiency and effectiveness.**

## How can the public land corner program improve?

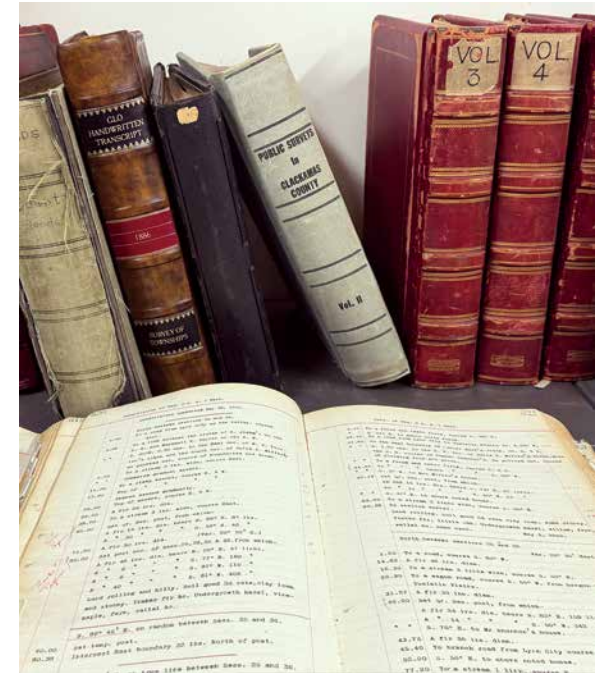
### Program data integrity should be enhanced and supported by investment in data tracking systems and resources.

Four main systems are used to track all information pertaining to Clackamas County public land corners:

- Binder with paper copies of maps – These maps are used to support decision-making activities for corner assignments. Once assigned, information about corners is entered into Microsoft Access and Target. No further data is documented and updated in the binder.
- Microsoft Access – The database (named “activity log”) that contains all surveyor activity in the last two decades, documenting various data points and key activity
- Target – The document management system that retains all the documents related to all corners visited since the 1800s
- ArcGIS Web Experience – The database that joins information from Microsoft Access and Target supports this online interactive map of all public land corners

The systems combine manual and automated data entry and storage methods. There is limited integration between internal tracking systems. There is no integration between the Clackamas County tracking systems and those of other Oregon counties. Coordination on county lines for common corners is accomplished though records on file in each county.

The “activity log” tracks information about when the corner was last restored, which surveyors worked on it, when the survey document was filed, the type of monument used (e.g., bronze disc, iron pipe, etc.), and more. As many surveyors have had different styles for documenting and inputting data and with limited instructions or documented expectations, some data points within the activity log have a variety of formats representing the same information. For example, the naming of “Clackamas County Department of Transportation and Development” has been formatted in various ways, such as the following:



**Data points have a variety of formats representing the same information.**

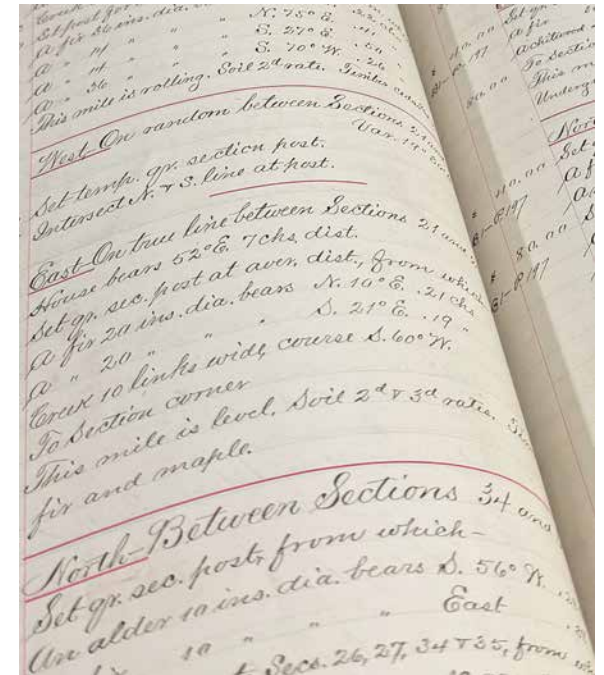
- Clackamas County DTD
- Clackamas County D.T.D
- Clackamas County Department of Transportation
- Clackamas Co. DTD
- Clackamas Co. Dept. Transportation & Development

During review of the full listing of public land corners in Clackamas County, one tracking system was noted to contain an erroneous duplicate corner entry. Eleven public land corners were selected for review by performing in-person observations of the corners and walkthroughs of the documentation in the system. No other exceptions were noted in the sample selection.

Generating and analyzing reports from the four tracking systems is hampered by the time required to evaluate the data integrity and assess its adequacy. Per the Harvard Business School, "Data integrity is the accuracy, completeness, and quality of data as it's maintained over time and across formats."<sup>1</sup> Having strong data integrity is vital for making quality data-driven decisions and for being efficient when conducting data analytics or data mining.

Program data supports more than in-field activities, construction and development decisions and boundary clarifications. Tracking the program data provides insight into operational efficiency, helps identify risks, enables demonstrated impact to the public and ensures accountability. Supporting software capabilities—for both the internal tracking systems and the external interactive map—through program add-ons or by purchasing new software can enhance user experience and functionality.

**Limited integration within the public land corner program data sets and paper files decreases the level of data accessibility and transparency and increases the risk of ill-informed decision-making – both by county and public users. There is an increased risk of operational inefficiencies and unintended gaps in performance if the tracking systems do not accurately reflect the land features or a specific public land corner status.**



**Strengthening data integrity within the public land corner program data sets decreases the risk of ill-informed strategic decision-making and unintended gaps in performance.**

<sup>1</sup> Harvard Business School Online: [What Is Data Integrity and Why Does It Matter?](#)

**Limited data integrity within the public land corner program data sets increases the risk of ill-informed strategic decision-making and unintended gaps in performance. There is an increased risk of misalignment with county goals, state requirements, and federal guidance if the tracking systems do not accurately reflect the condition of the overall program and the county's fulfillment of public land corner program expectations.**

**It is recommended that resources, including staff time and budgeted funds, be allocated for the review and modernization of data integrity and enhancement of the current tracking systems.**

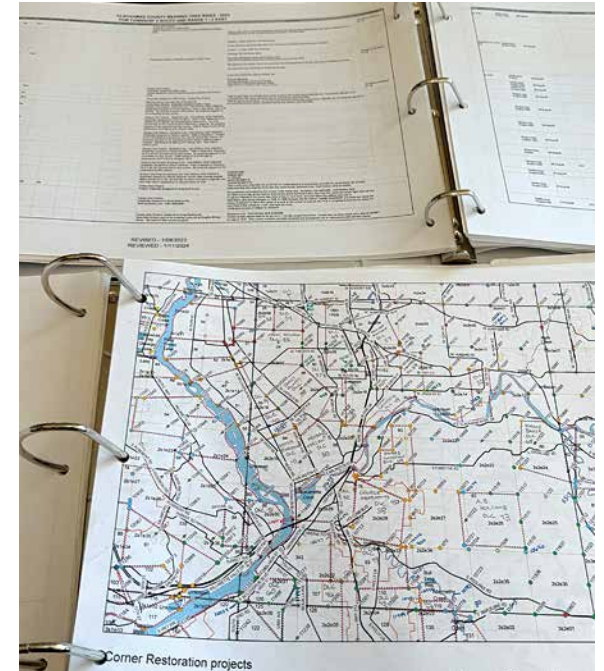
**A strategic plan addressing the public land corner program should be developed to enable demonstrated achievement of short and long-term goals, proactively allocate staff time and program resources, monitor budgets, and support succession planning.**

A public land corner program strategic plan has not been developed or documented since 2008. Strategic planning prioritizes efforts, effectively allocates resources, aligns employee and public goals, and ensures goals are backed by data and sound reasoning. Per the Harvard Business School, a strategic plan uses available knowledge to document an intended direction and assess progress.

### **Performance**

All county programs are required to provide high-level performance measurements as part of county's budgeting documents. In the fiscal year 2025-2026 budget, the public land corner target performance measurements were:

- Restore 40 public land corners annually
- File 40 corner maps
- Have 90% of corners set within seven business days of county surveyor approval



**A strategic plan for the public land corner program has not been developed or documented since 2008.**

Due to staffing and funding constraints, the number of public land corners restored in fiscal year 2025-2026 were much lower than targeted. As of February 28, 2026, five public land corners were restored.

These measurements are used to assess the public land corner program successes by measuring outputs and tangible results. Long-term goals and successes have not been captured or defined by other performance measures in the budget document.

### Allocated resources

Currently, there are no land surveyors within the surveyor's office dedicated solely to the public land corner program.

Due to declining revenue, all public land corner program staff were transferred to the main surveyor's office program beginning in fiscal year 2025-2026. While two land surveyors who previously worked on corner restorations continue to do the work, these individuals now have a cap of 50 hours per month available for public land corner program activity.

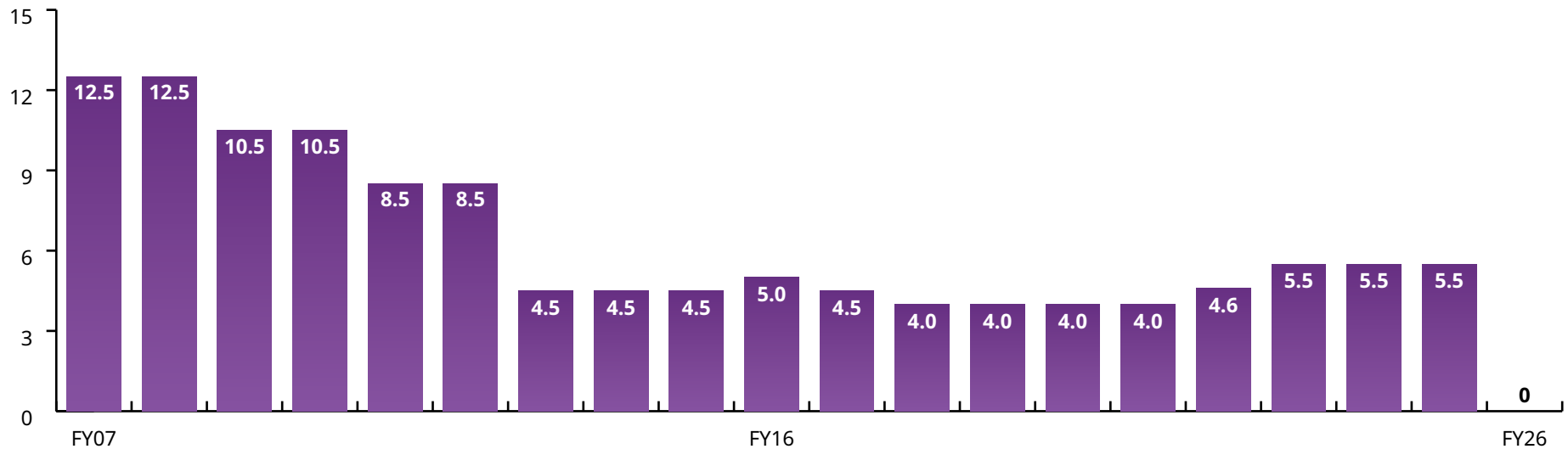


Figure 2

### Number of Full-Time Employees by Fiscal Year

Graph shows 20-year trend of full-time employees for the public land corner program.

Source: Developed by Clackamas County Office of County Internal Audit. Data obtained from the annual comprehensive financial reports and adopted budgets.

Neighboring counties, Washington County and Marion County, have dedicated public land corner program staff of four full-time employees and three full-time employees, respectively.

### Sustainable funding

Funding to support the public land corner program has been declining.

Document recording fees are collected and passed to the Public Land Corner Preservation Fund when a document conveying an interest in real property is recorded. Documents that generate this revenue when recorded by the county clerk include deeds, easements, mortgages, and other documents related to real property. In 1985, the Oregon Revised Statute (ORS 203.148 Public Land Corner Preservation Fund) set a cap on these fees to not exceed \$10 with no adjustments for inflation. These fees have not been changed in the last 41 years.

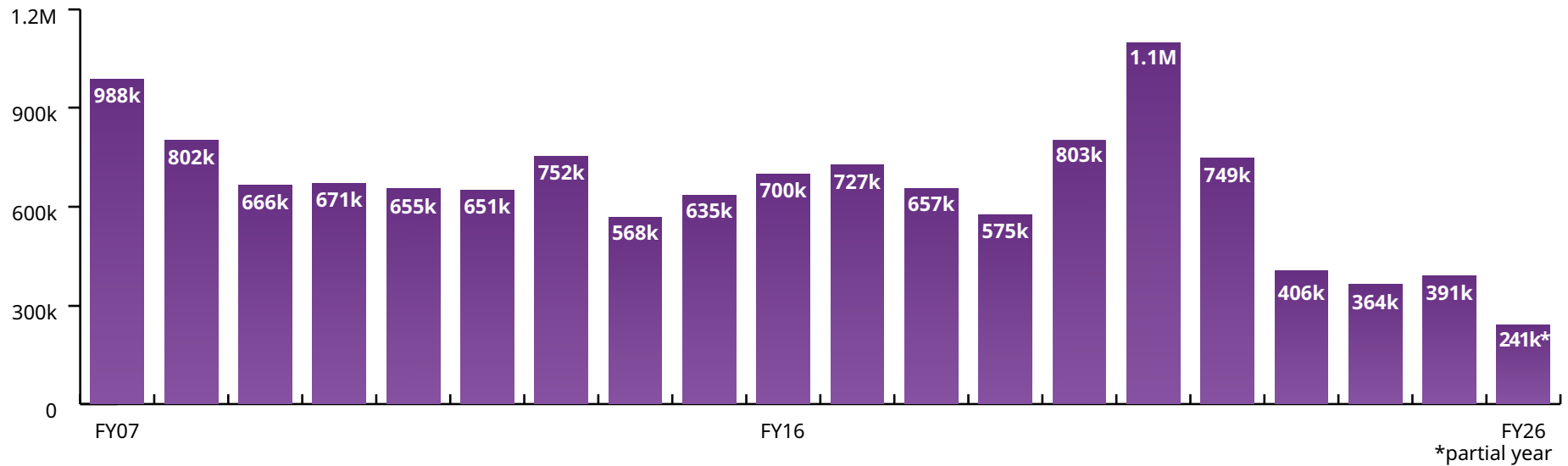


Figure 3

### Recording Fees by Fiscal Year

Graph shows 20-year trend of recording fees for the public land corner program.

Source: Developed by Clackamas County Office of County Internal Audit. Data provided by Clackamas County Clerk's Office.

There has been a significant decrease in the collected recording fees due to fewer documents being recorded with the county clerk. This reduction aligns with county economic trends affecting real property. From fiscal year 2020-2021 to fiscal year 2024-2025, recording fees received by the program have dropped by 64% or about \$708,000.

In 2025, House Bill 3175 was passed to remove the \$10 fee cap. This change became effective January 1, 2026. On February 17, 2026, the Clackamas County Department of Transportation and Development went before the Board of County Commissioners to request a fee increase from \$10 to \$30. The Board approved this increase.

### **Succession**

Clackamas County land surveyors with corner restoration experience, the primary county resource for the public land corner program, are relatively close to retirement age.

As of 2022, the Professional Land Surveyors of Oregon<sup>2</sup> reported that there has been a 63% decrease in licensed surveyors in the last two decades, and 43% of the remaining surveyors are over the age of 61.

**The lack of a public land corner program strategic plan increases the risk of inefficiencies and ineffectiveness and reduces demonstrated good stewardship of public funds and assets. Specific risks include:**

- Noncompliance with Oregon Revised Statutes if the current allocation of staff time, materials, and system support becomes insufficient to meet and fulfill the mandated services
- Increased financial costs and burden on staff workload if research is paused and then restarted or if additional research is required when a corner becomes further damaged or deemed lost. Lost corners have specific circumstances and restoration requirements, needing either board of county commissioners or county court orders



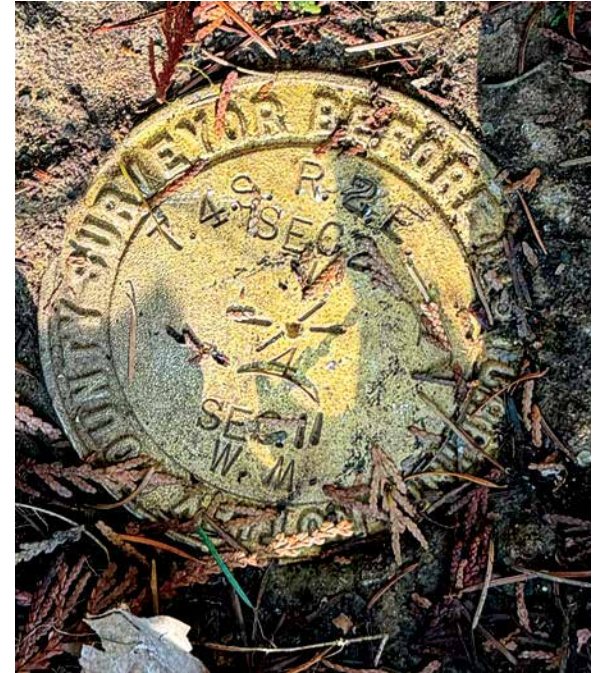
**Fees supporting the public land corner program have not changed in 41 years.**

---

<sup>2</sup> PLSO [2022 Surveying Taskforce Final Report to Address the Shortage of Licensed Surveyors in Oregon](#)

- Inefficiencies with aging equipment and technology if there is a lack of investment in system development
- Loss of institutional knowledge and in-the-field skills specific to public land corner work and to Clackamas County if succession planning and mentoring of a younger workforce is insufficient to take on public land corner program duties

**A strategic plan would support a forward-focused vision, determine short-term and long-term goals, and allow for a more proactive approach. It is recommended the county surveyor develop a strategic plan focused on the public land corner program.**



**There has been a 63% decrease in licensed surveyors in Oregon. Of the remaining surveyors, 43% are over the age of 61.**

# IV. Recommendations



# Recommendations

## #1 Invest resources to support data integrity in tracking systems.

### Recommendation

Resources should be dedicated to modernize and enhance the data integrity, accuracy, and completeness of all trackers and systems used for the public land corner program.

- Data sets, at a minimum, should be reviewed for consistent formatting, reevaluated to ensure only required fields exist, and supported by instructions and descriptions clarifying how data should be entered.
- Tracking software impact and capabilities should be enhanced through the purchase of new software or add-ons to existing systems to enhance user experience and functionality.

### Management Response

Agreed.

Modernization of the data tracking systems in this program would enhance efficiency in both the field and office systems and workflows. A robust records management and tracking system utilizing the latest GIS technology and compatible software systems will enhance decision making processes and ultimately increase public confidence, streamline systems and demonstrate good stewardship of the program for many years to come.

Developing written standards for research procedures, file management, data input and field data collection will ensure consistency throughout the program into the future. This is best demonstrated by the standards for the final corner maps produced by the program. Drafting of these maps has been driven by a well established drafting template that has been in place for some time. The final corner maps on file and available to the public have been consistent for many years.

Based on what is known today, it is currently anticipated that a substantial improvement in tracking capabilities, which will meet the goals of this document, can be gained through



**Invest resources to support data integrity in tracking systems.**

the use of existing GIS and related software used by the county. This will require adequate investment of planning and development time to create those systems, however, should not require heavy software investments.

Developing a tracking system and written standards while standing the program back up after significant budget shortfalls will take time. For efficient management, an improved GIS based tracking system would be a first priority with a goal to be completed by the end of 2028 and then fine tuned as it moves forward.

Work on written standards can begin now and will be built through time with a goal of completion by the end of 2028. The first step in written standards is to accurately capture how the work is being done now, evaluating and then adjusting through time. Although this could potentially be a two-year process, it is essential to set standards for future work and allow for smooth transitions of staff when the aforementioned retirements occur or other inevitable changes in staffing happen.

## **#2 Develop a strategic plan for the public land corner program.**

### **Recommendation**

A strategic plan specific to the public land corner program should be developed to shift from a reactive approach to a proactive approach. Elements of the strategic plan, in addition to the mission, vision, core values, and situational analysis, should include:

- Performance metrics and expectation of the number of corners restored or maintained annually
- Target timeline for completing a “first visit” to all corners within the program priority boundary since the passing of the Public Land Corner Preservation Fund law in 1985
- Allocation of staff time for the public land corner program
- Realignment of the fees on county document recordings used to fund the Public Land Corner Preservation Fund
- Succession planning and mentorship opportunities



**Develop a strategic plan for the public land corner program.**

## Management Response

Agreed.

Corner restoration work is an on-going and never ending process. The life cycle of a public land corner varies widely. The first corners in the county were set beginning in the early 1850's. As early as the 1870's, past Clackamas County Surveyors were already performing restoration for corners that were destroyed by environmental factors or removed by settlers or land development activities. This work has been on-going ever since. Due to remote locations, some corners in the county have not been visited since they were set while others in heavily developed areas have been maintained and or reset many times even in just the last few decades. The importance of each corner and its need for preservation does not change based on its location or history.

To date, there are about 350-400 corners within the program priority boundary which have not been visited or restored since the passage of the 1985 corner preservation law. With the anticipation of enhanced funding mechanisms and hopefully additional full time staff, the current goal is to complete these "first visits", under the 1985 law, within the next 10-15 years or less. The success of this goal will be determined by the funding and staffing levels as well as the day to day needs of the county survey and public land corner programs. Addressing corners which are subject to disturbance by development and other factors requires prioritizing those first to ensure they are not lost.

Like any other infrastructure the county maintains, public land corner maintenance is an on-going, never ending task. Currently, due to budget restrictions and staffing levels, the work is being performed on an as-needed or as-requested basis. As the number of "first visit" corners winds down a full corner maintenance strategy will be needed prior to that time which will begin the process of revisiting all of the corners within the priority boundary.

With regards to strategic planning, public land corner work is never finished. A well thought out strategic Plan which is updated on regular intervals will provide the foundation to guide this work into the future and to do so with confidence and without costly interruption.

Strategic planning must be implemented in a thoughtful manner and, in addition to county staff, should include surveying professionals working in Clackamas County and other County Surveyor's. This will provide key information as to what the industry needs as well as best practices from other PLC programs around the state. To accomplish this goal there is significant pre-work which needs to be completed.

The county survey program and the public land corner program are currently working through a "current state" mapping exercise to identify existing conditions of how things function throughout the office and identify potential points for improvements. It is anticipated that this exercise will be completed by approximately May 2026.

From this base work to understand current conditions we will begin a "future state" mapping exercise which is anticipated to take place between May and July of 2026. This exercise will draw from the "lessons learned" in the current state exercise and begin to map out concepts and goals for the future. Between July and October of 2026 a needs assessment will be conducted which will provide a deeper dive into specific needs for staffing, equipment and technology.

Department approval for the identified needs will be sought in October 2026 and funding secured during the budgeting cycle between October 2026 and March of 2027. During this same time a final Strategic Plan will be developed and begin to be implemented with the new budget year in July of 2027. Ideally the strategic plan would then be updated every 3-5 years to keep goals aligned with current conditions.

# V. Objectives, scope and methodology



# Objectives, scope and methodology

The Office of County Internal Audit allocated resources in the FY26 Clackamas County Office of Internal Audit audit plan to conduct an audit of the Clackamas County public land corner program. County internal audit engagements are selected and designed to address high risk potential, while maximizing county internal audit resources and impact. Selection as a topic for an internal audit engagement does not mean the department is being managed ineffectively or policies and procedures are inadequate. It indicates that the services or functions the department is responsible for are, by nature, high priority activities with high-risk potential because of factors such as a large amount, or high degree, of:

- reported expenditures or revenues
- available liquid or sensitive assets, such as cash, technology or protected data
- potential risks identified by management
- public interest

General objectives for the engagement were to:

- independently assess the status of the public land corner program and its compliance with federal and Oregon laws.
- identify data sources, systems, and repositories utilized for the program.
- advocate continuous improvement through observations and recommendations.
- create transparency for the county.

Through these objectives, the engagement addressed the following questions.

- How many public land corners are in Clackamas County?
- How do we track the status of each public land corner?

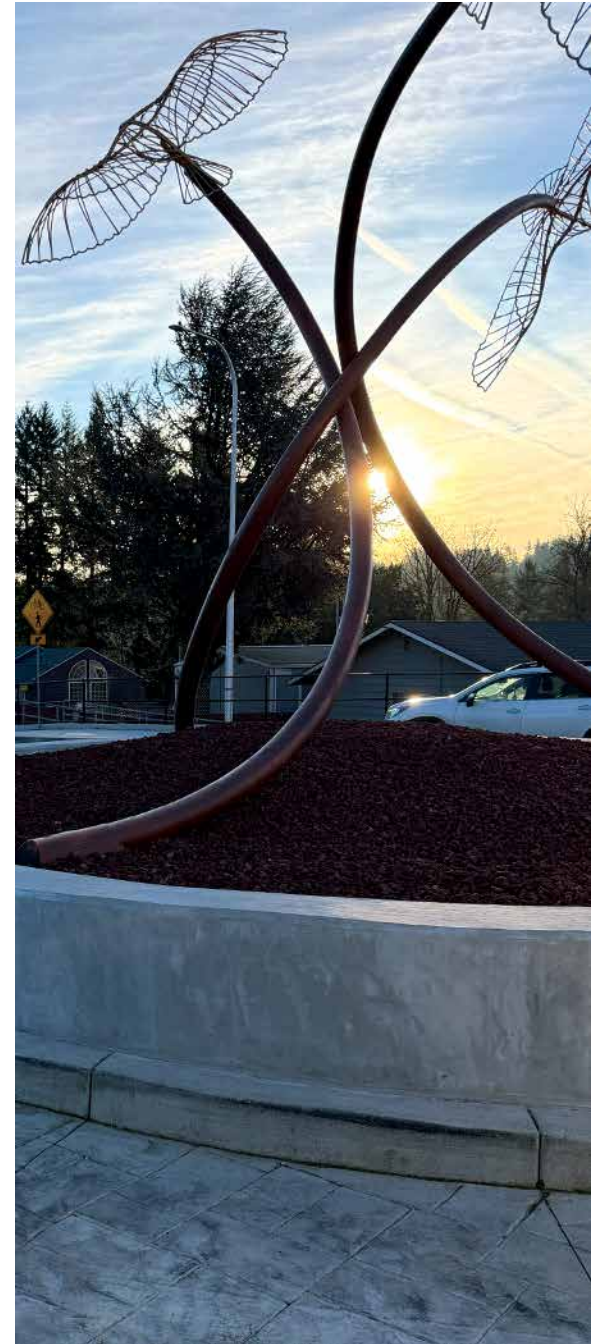
The scope of this engagement focused on all public land corners in Clackamas County as of fieldwork date. Upon reviewing documentation through fieldwork, certain categories



of public land corners were excluded as they are managed in collaboration with other individuals or government agencies (i.e., private landowners or the federal government) and are outside of the program priority boundary.

To achieve engagement objectives, the Office of County Internal Audit, among other activities:

- Reviewed the listing, maps, and other sources containing information about the location and surveyor notes about public land corners.
- Performed in-person observations of the monuments and bearing trees at the land corners.
- Tested for the existence of documentation and notes pertaining to a public land corner.
- Reviewed Bureau of Land Management land records and other relevant information.
- Obtained copies of existing documents stating county and federal responsibilities.
- Reviewed relevant Oregon laws and statutes.
- Reviewed the Bureau of Land Management's Manual of Surveying Instructions 2009 edition.
- Observed processes and practices for restoring/remonumenting a public land corner.
- Interviewed employees' regarding the program.



# VI. About the Office of County Internal Audit



# About the Office of County Internal Audit

## Our mission and vision

The Office of County Internal Audit provides assurance, advisory, and investigative services to the public, employees, volunteers, and departments of Clackamas County so they can feel confident that the public's interests are protected and can engage with an accountable, high performing, and transparent local government. The office helps Clackamas County accomplish its mission by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes.

## Our professional standards

The Office of County Internal Audit governs itself by adherence to The Institute of Internal Auditors' Global Internal Audit Standards. Audit functions are independently evaluated to assess conformance with professional standards. The office received the highest rating of "Generally Conforms" in its most recent peer review.

## Our independence

The county internal auditor reports functionally to the Clackamas County Internal Audit Oversight Committee and administratively through the Internal Audit Administrator. This structure and authority allow the Office of County Internal Audit to provide independent, objective, and risk-based assurance, advice, and insight. The office is designed to add value, support county operations and enhance the county's ability to serve.



## Our team

Jodi Cochran, CPA, CIA, CGMA, CRMA, County Internal Auditor  
Kathy Yeung, CPA, CIA, Senior Internal Auditor

## Contact us

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# **2025-2030 STRATEGIC PLAN**

## **REVIEW OF DRAFT**

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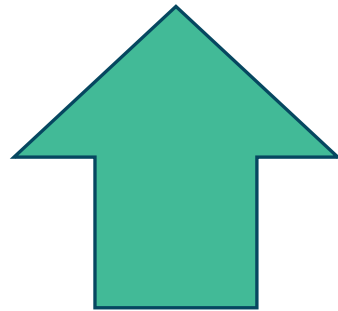
External  
quality  
assessment



Governance  
structure



Strategic plan



Communication  
tools



Policies and  
procedures

# 2025 EXTERNAL QUALITY ASSESSMENT

**FIVE YEARS**

**FOUR  
STRATEGIES**

**18 GOALS**

### **Ethics & Professionalism**

- ✓ Public internet
- ✓ Employee intranet
- ✓ Annual disclosures
- ✓ Knighton Award submissions

### **Governance**

- ✓ County Code
- ✓ Oversight Committee composition
- ✓ Charters
- ✓ Budgetary authority
- ✓ Signing authority

**FIVE YEARS**

**FOUR  
STRATEGIES**

**18 GOALS**

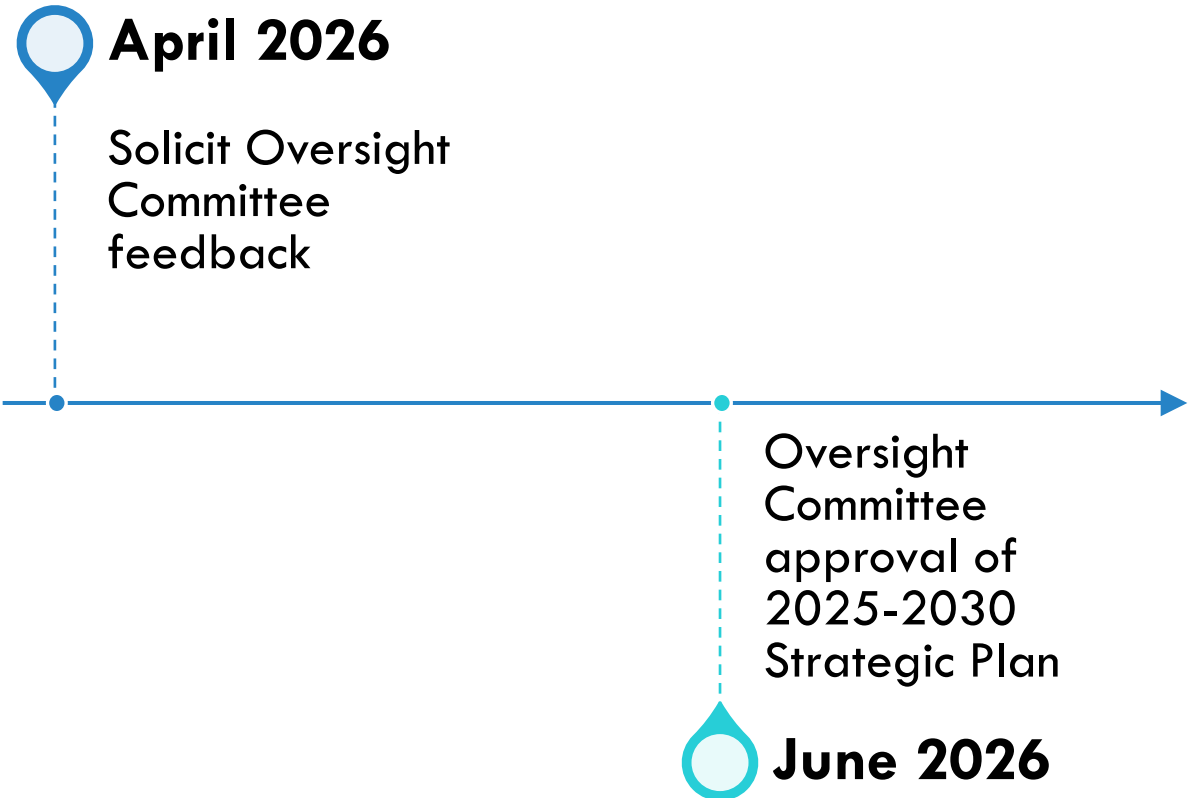
**Management**

- ✓ Audit resources
- ✓ Assessments
- ✓ Performance metrics
- ✓ Strategic plan
- ✓ Quality assessment

**Performance**

- ✓ Policies and procedures
- ✓ Templates
- ✓ Recommendation dashboard
- ✓ Expanded audit reporting communications

# NEXT STEPS



**THANK YOU**

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# Office of County Internal Audit:

## 2026-2030 Strategic Plan

April 2026  
Report by the Clackamas County  
Office of County Internal Audit

Jodi Cochran, CPA, CIA, CGMA,  
CRMA County Internal Auditor

Kathy Yeung, CPA, CIA  
Senior Internal Auditor



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# I. Purpose



# Purpose

We strengthen the county's ability to serve the public by providing independent assessment, assurance and advice to the board of county commissioners, management and the public.

## Mission

The mission of the Office of County Internal Audit (Office) is to enhance and protect Clackamas County's ability to serve by providing risk-based and objective assurance, advice, and insight.

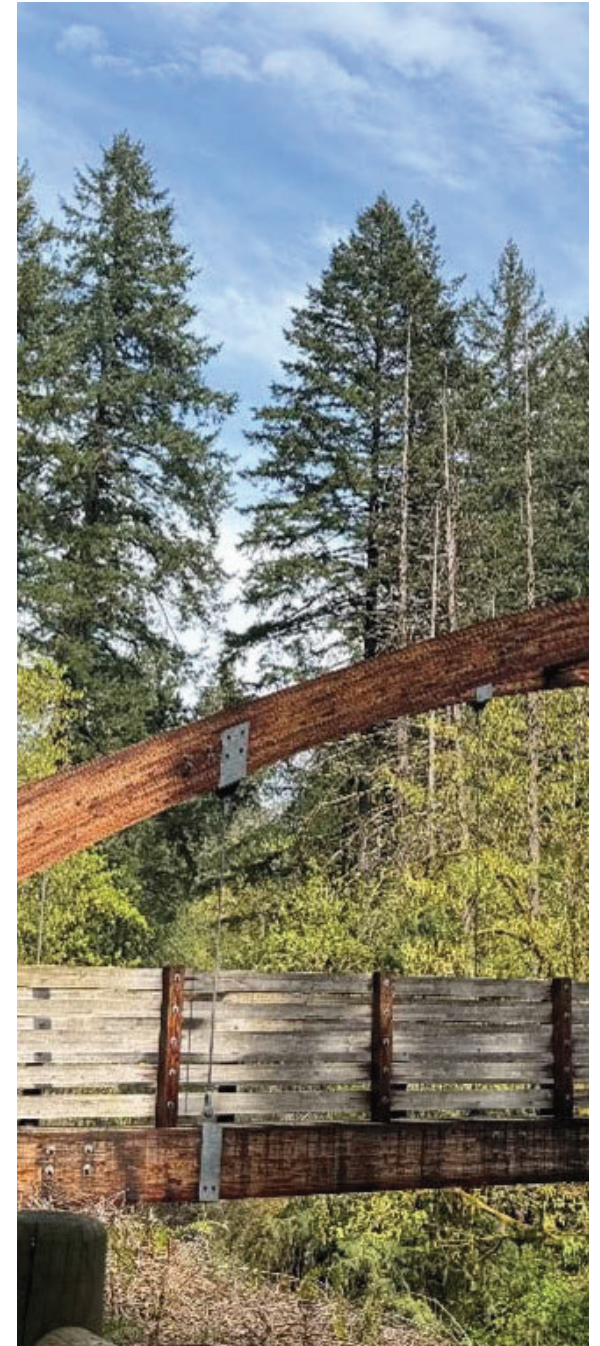
## Vision

The Office provides assurance, advisory, and investigative services to the public, employees and departments of Clackamas County so they can feel confident that the public's interests are protected and can engage with an accountable, high performing, and transparent local government.

## Strategy

The Office uses a strategic framework with four areas of focus:

- Ethics & Professionalism
- Governance
- Management
- Performance



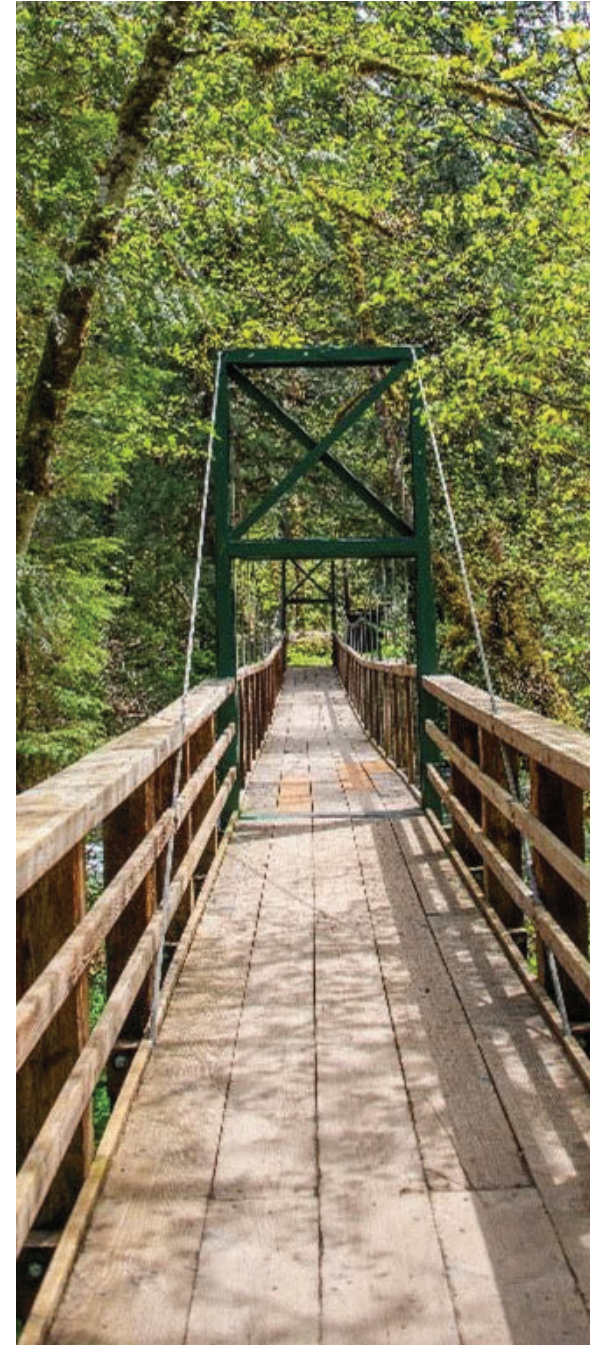
# Purpose (continued)

## Professional standards

The Office of County Internal Audit governs itself by adherence to The Institute of Internal Auditors' Global Internal Audit Standards. Audit functions are independently evaluated to assess conformance with professional standards.

## Authority

The Office is established under the authority provided in County Code Chapter 2.15 County Internal Auditor. The county internal auditor reports functionally to the Clackamas County Internal Audit Oversight Committee and administratively through the Internal Audit Administrator.



## II. Strategy



# Ethics & Professionalism

We instill trust in the Office of County Internal Audit and provide the basis for reliance on our work and judgment by behaving in the highest ethical and professional manner.

## Goals

### Public internet

Update website content, appearance, and ease of use to enhance accessibility and build trust.

### Employee intranet

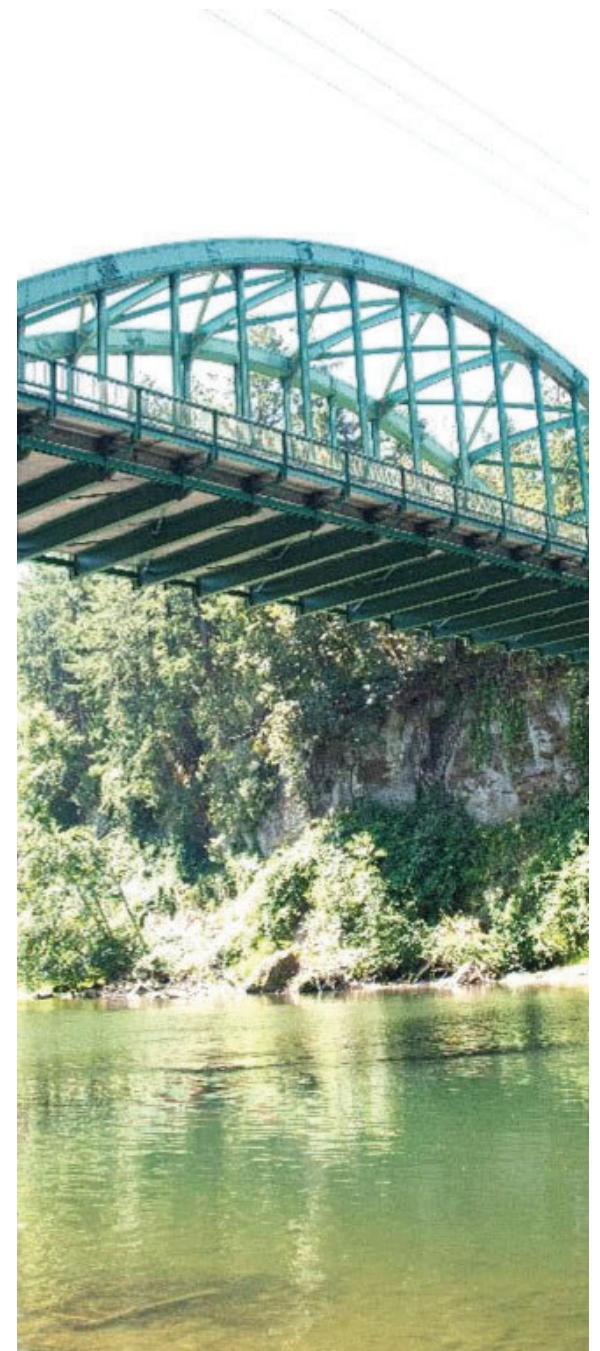
Develop an intranet site to increase awareness and enhance access to audit services.

### Annual disclosures

Document the presence or affirm the absence of objectivity impairments or conflicts of interest on an annual basis to demonstrate transparency and accountability.

### Knighton Award submission

Submit audit reports for Association of Local Government Auditors' Knighton Award consideration to solicit peer feedback and highlight Clackamas County accomplishments.



# Governance

As the chief audit executive, the county internal auditor maintains the independence of the Office of County Internal Audit with the authorization of the Internal Audit Oversight Committee.

## Goals

### County Code

Amend County Code Chapter 2.15 County Internal Auditor to reinforce independence.

### Oversight Committee Composition

Review the Internal Audit Oversight Committee structure to reinforce independence.

### Charters

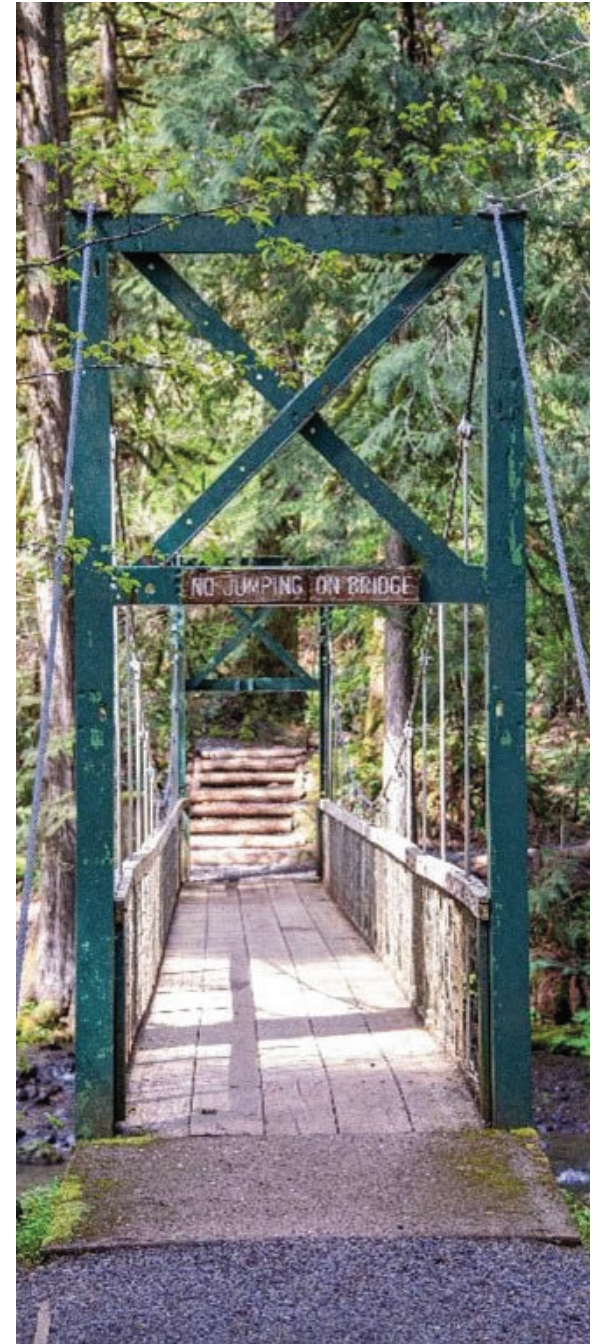
Update the charters to reflect changes in County Code and Internal Audit Oversight Committee structure.

### Budgetary authority (purchasing)

Obtain budgetary authority on an annual basis to facilitate independence.

### Signing authority (contracts)

Obtain signing authority to facilitate independence.



# Management

We establish goals, measure performance and communicate results to achieve long-term success.

## Goals

### Audit resources

Create an internship program and hire a principal internal auditor position to align with industry staffing standards.

### Assessments

Assess the county's governance, risk management, and control activities biennially to inform leadership of risk and opportunities.

### Performance metrics

Collect and analyze performance data to improve efficiency and effectiveness of the Office of County Internal Audit.

### Strategic plan

Create and implement the 2026-2030 strategic plan to demonstrate transparency and accountability.

### Quality assessment

Conduct a self-assessment and obtain an external quality assessment review to comply with Global Internal Audit Standards.



# Performance

Through a continuous improvement lens, we plan, execute and communicate results of our services using documented and standardized processes.

## Goals

### Policies and procedures

Address gaps in internal audit policies and procedures to reinforce existing practices and align with industry standards.

### Templates

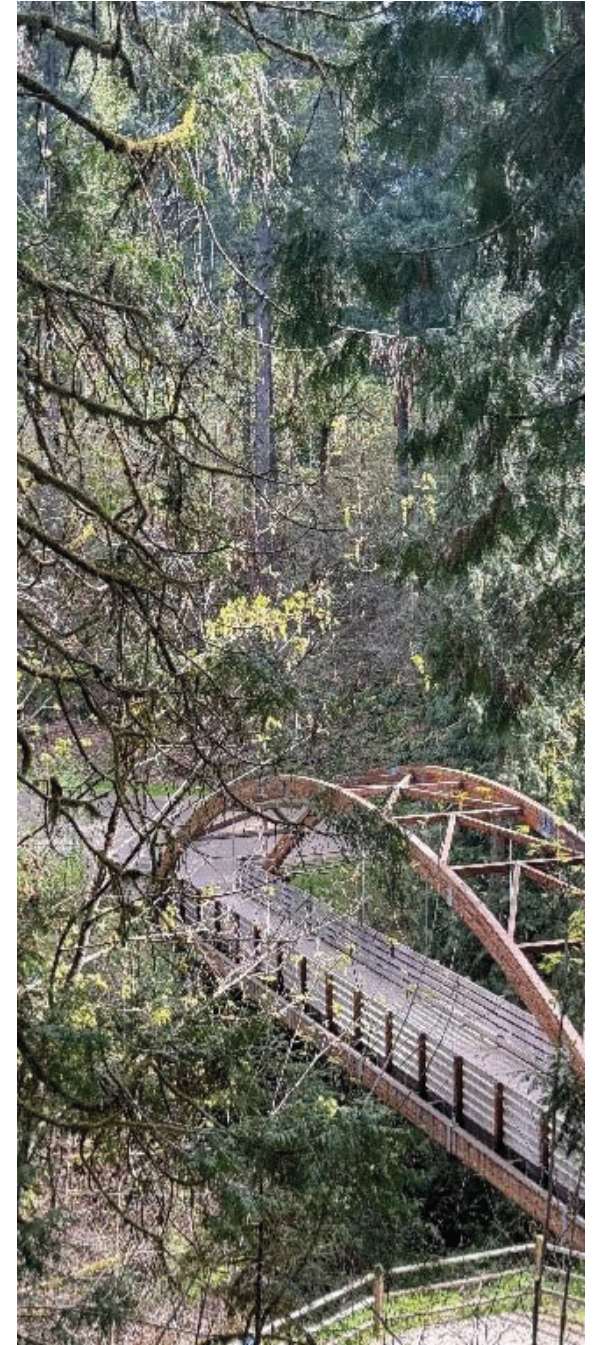
Update audit workpaper templates to demonstrate compliance with newly revised Global Internal Audit Standards.

### Recommendations dashboard

Develop an audit recommendations dashboard to increase efficiency of monitoring activities, enhance accessibility, and promote transparency.

### Expanded audit reporting communications

Leverage technology and provide audit reports in audio/video format to increase accessibility.



# III. Accountability



# Accountability

To ensure optimal implementation and success, we hold ourselves accountable to the strategic plan. Accountability is demonstrated through quarterly, annual, and external monitoring, including the county's Performance Clackamas plan.

## Quarterly

The quality assurance and improvement program is reviewed at the Internal Audit Oversight Committee meetings. This program highlights the status of short-term goals (one to three years).

## Annually

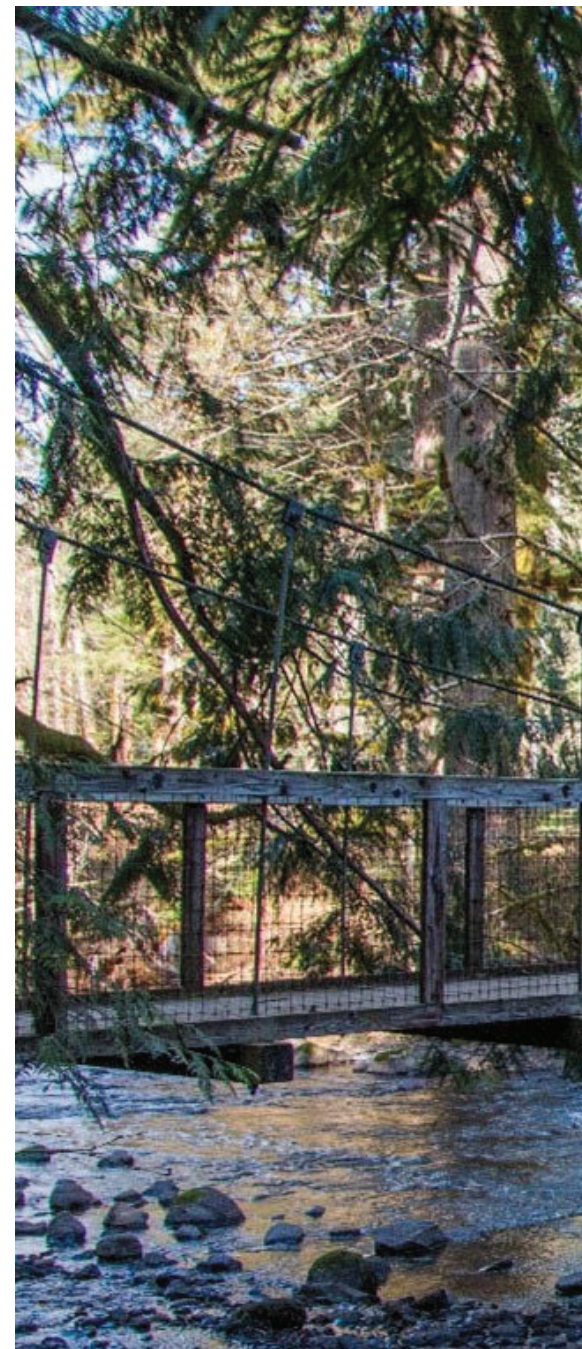
The five-year strategic plan is reviewed annually at the Internal Audit Oversight Committee meeting. The progress and status of all 18 goals within the four strategies are shared.

## Externally

In five years, an independent assessment team will conduct an external quality assessment review to evaluate compliance with professional standards. Results will support the development of the next strategic plan.

## Performance Clackamas

The Office participates in Performance Clackamas, the county's strategic plan and process focused on measurable goals. Performance metrics are reviewed and reported annually.



# VI. About the Office of County Internal Audit



# About the Office of County Internal Audit

## Our team

Jodi Cochran, CPA, CIA, CGMA, CRMA, County Internal Auditor

Kathy Yeung, CPA, CIA, Senior Internal Auditor

## Contact us

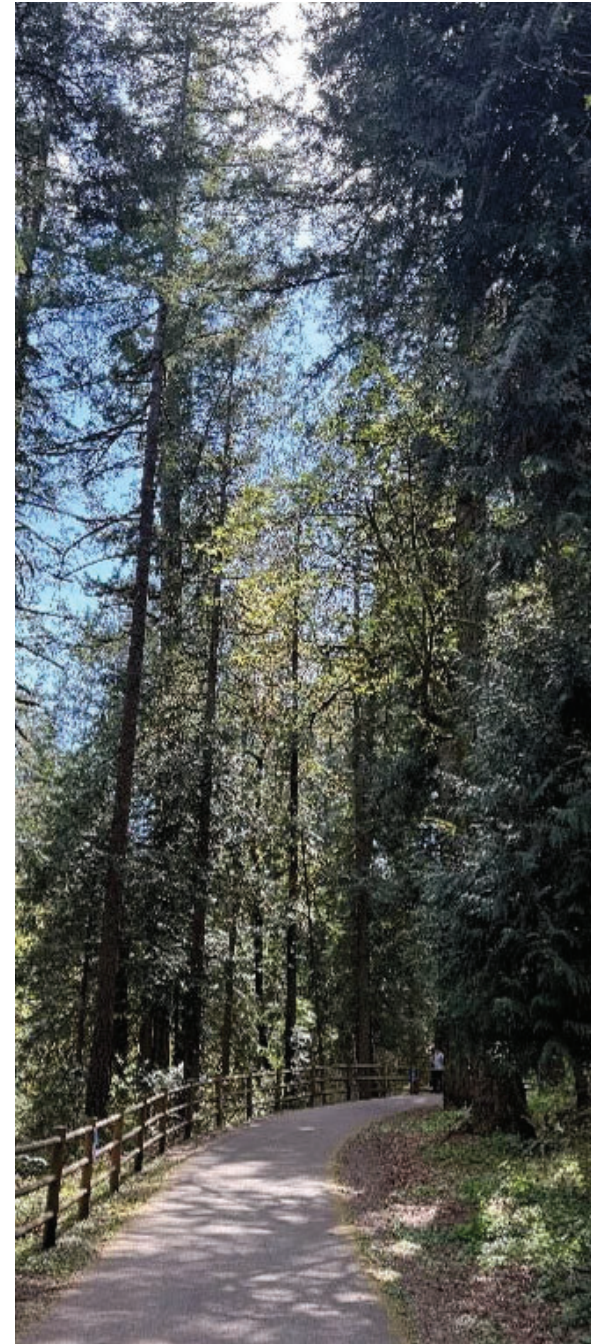
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## Association of Local Government Auditors

March 27, 2026

Jodi Cochran  
Office of County Internal Audit  
2051 Kaen Rd #460  
Oregon City, OR 97045

RE: 2025 Knighton Award Winner

Dear Jodi,

The Association of Local Government Auditors' Awards Program Committee is pleased to announce that the Clackamas County Office of County Internal Audit's report, *Asset Management: Implementing an asset management policy will improve transparency and accountability*, won the 2025 Exemplary Knighton Award in the Extra Small shop category.

ALGA was founded in 1985 to serve auditors who specialize in working with local governments, and our members represent over 300 local government audit organizations across the United States and Canada. As you well know, local government auditors are committed to helping their governments provide services to the public more efficiently and effectively with the limited resources available to them.

To encourage increasing levels of excellence among local government auditors, ALGA created the Knighton Award in 1995 to recognize the best performance audit reports produced by local government audit shops in the previous year. Each year, local government audit organizations, like yours, submit their best performance audit report to be evaluated against four criteria:

- (1) An audit scope that has the potential for significant impact and is responsive to the needs and concerns of decision-makers and/or the public.
- (2) Audit conclusions that are persuasive, logical, and firmly supported by the evidence, which was gathered using appropriate research methods and tools.
- (3) Audit recommendations that are feasible and will make government programs more effective and efficient.
- (4) Audit results that are communicated clearly and concisely.

Judges from peer organizations determined your office's report was among the best of 2025.

The judges commented:

*The report was structured to be highly readable, making it easy to identify key findings and supporting information. The executive summary featured a clean layout that provided all essential information within two pages. Additionally, the*



## Association of Local Government Auditors

*report utilized strong visuals that enhanced overall readability. For example, the report used graphics in the side margins to provide readers with quick takeaways, such as highlighting that none of the 13 laptops selected for testing were in the possession of the primary user listed in the asset database.*

*Finally, the audit recommendations were clearly connected to the findings and were appropriate for addressing risks while remaining specific and feasible. For instance, the recommendations to develop a countywide asset management policy and to enhance documentation of physical review and validation were focused, realistic, and aligned with existing structures. These recommendations clearly addressed root causes and included practical implementation considerations.*

Congratulations on receiving this award!

Sincerely,

Kathie Harrison,  
ALGA President

Michelle J Cleveland,  
Awards Program Committee Chair

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**Clackamas County**  
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## FY25-26 Audit Plan

Assurance & Advisory Engagements – Status update  
January 14, 2026

<input checked="" type="checkbox"/>	Complete
<input type="checkbox"/>	In Progress
<input type="checkbox"/>	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	Complete	Report date March 2026. Two recommendations made. Engagement results presented to Oversight Committee 4/29/2026.
Special Districts: Governance and intergovernmental agreements	In progress	Planning and survey work in progress. Target engagement letter and fieldwork start: May 2026. Target report draft: September 2026
Travel and Training Expenses	In progress	Planning and survey work in progress. Target engagement letter and fieldwork start: April 2026. Target report draft: August 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. Draft plan presented to Oversight Committee 4/29/2026. (This is a significant, non-routine administrative activity included in updates due to 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 start: April 2026. Target report draft: August 2026)
Deflection Program	Planned	Anticipated timeframe – Start planning and survey work June 2026
Annual Risk Assessment	Planned	Anticipated timeframe – Complete: June 2026

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# Quality Assurance and Improvement Program

Status update  
April 29, 2026

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

QAIP Goals & Activity	Status/Target	Notes
<b>Oversight Committee Composition</b>	<b>Complete</b>	<b>Independence of County Internal Auditor reinforced. Oversight Committee restructured from 7 to 5 members via amendment to County Code Ordinance #03-2026. County Administrator &amp; County Counsel redefined by non-voting participants.</b>
<b>County Code</b>	<b>Complete</b>	<b>County Code 2.15-County Internal Auditor updated through Ordinance #03-2026 reinforcing independence and alignment with Global Internal Audit Standards.</b>
<b>Knighton Award submissions</b>	<b>Complete</b>	<b>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.</b>
Strategic Plan	In progress - 2026	Draft plan presented to Oversight Committee 4/29/2026. Target Oversight Committee approval date 6/24/2026.
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 6/2026
Performance Measures	In progress - 2026	Develop and implement enhanced performance measures and reporting – Committee presentation and discussions to be scheduled, Target 6/2026
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 for training, new design, and implementation, 90% complete, Target completion 4/2026; 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	Planned – 2026/2028	Establish budget and resource plan (i.e. budget authority and budget standards; contract signing authority; add additional audit personnel 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 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.	
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.	

To be revised to reflect new Global Internal Audit Standards