MEETING MINUTES

Internal Audit Oversight Committee

Wednesday, June 11, 2025
2:00 p.m. to 3:30 p.m.

Virtual meeting

- ☒ Minh Dan Vuong, IAOC Chair, Community Member
- ☒ Jeff Gibbs, Community Member
- ☒ Wilda Parks, Community Member
- ☐ Craig Roberts, Chair of Board of County Commissioners
- ☒ Paul Savas, Vice-chair of Board of County Commissioners
- ☒ Gary Schmidt, County Administrator
- ☒ Jane Vetto, County Counsel
- ☒ Brian Nava, County Treasurer (Non-voting)
- ☒ Jodi Cochran, County Internal Auditor
- ☐ Kathy Yeung, Senior Internal Auditor
- ☒ Garrett Teague, Senior Community Relations Specialist, PGA

Issue	Presenter/ Staff Contact	Issue Description	Decision/Action/Assignments
Welcome and Introductions	Chair Minh Dan Vuong	Chair Minh Dan Vuong opened the meeting and welcomed the Internal Audit Oversight Committee members. Chair 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.	**None**

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		It was announced that the meeting is a public meeting and is accessible via ZOOM to any member of the community who would like to observe. Public comment will not be taken during the meeting but can be emailed to OCIA@Clackamas.us. Chair Minh Dan Vuong declared a potential conflict of interest. As of May 4, 2025, Chair Vuong began serving as an executive board member of AFSCME Council 75, which is the statewide body for AFSCME local unions in Oregon. AFSCME represents state and local government employees throughout Oregon, including some employees at Clackamas County. Jodi Cochran confirmed Chair Vuong had provided the Office of County Internal Audit a written declaration that has been included in the Committee membership files. Should this potential conflict of interest impair the independence of the chair's role, the Committee, or the work performed by the Office of County Internal Audit, the Committee will be notified of the concern and mitigating actions sought.	
Meeting minutes: April 9, 2025	Chair Minh Dan Vuong	The draft April 9, 2025, Internal Audit Oversight Committee meeting minutes were presented. Commissioner Paul Savas moved to adopt the April 9, 2025, draft minutes as written. Community Member Wilda Parks seconded the motion. Only members present during the April 9, 2025, were called to vote. Minh Dan Vuong, Jeff Gibbs, Wilda Parks, Paul Savas, Gary Schmidt, and Jane Vetto voted yes. The minutes were approved unanimously and adopted as written.	April 9, 2025, minutes approved as written.
Audit Risk Assessment results	Jodi Cochran, County Internal Auditor	Jodi Cochran presented the Audit Risk Assessment results and Audit Plan Considerations. The Committee asked clarifying questions and provided comments about the following proposed engagements: public law corners	Informational — solicit feedback

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and audit plan considerations		program, special districts intergovernmental agreements, juvenile services and travel and training expenses. Jodi Cochran confirmed that engagements approved in a prior audit plan and not yet substantially started are not automatically rolled over into the next annual audit plan. All members provided individual feedback on potential audit value and audit planning strategy. As this was information, no further action was needed.	
Clackamas County Circuit Courthouse project audit – Status update	Jodi Cochran, County Internal Auditor	Jodi Cochran presented the status update for the Clackamas County Circuit Courthouse project audit. Draft recommendations were discussed in summary. Further details supporting the general recommendations and specific recommended actions will be included in the final report when published. As this was informational, no further action was needed.	Informational — solicit feedback
Quarterly status updates: ➢ FY25 Audit Plan ➢ Quality Assurance & Improvement Program	Jodi Cochran, County Internal Auditor	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. Through the FY25 Audit Plan status report, Jodi Cochran reported the Office is on pace to meet the performance goal of 1-2 audits / FTE. Five engagements, including advisory, have been completed and 2 are nearing completion. This report will be updated to reflect the approved FY26 Audit Plan. Through the Quality Assurance and Improvement Program status report, Jodi Cochran highlighted the successful completion of many	Informational — solicit feedback

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		strategic goals and the leveraged opportunities to provide quality services. Jodi Cochran indicated strategic planning efforts scheduled for Fall 2025 will be reflected in future status reports. The updated Quality Assurance and Improvement Program status report will incorporate recommendations made in the recent peer review. As this was informational, no further action was needed.	
Round Table	All	No additional comments made.	
Meeting adjournment	Chair Minh Dan Vuong	With no additional comments from the Committee, the meeting adjourned at 3:05 p.m.	
		Next scheduled meetings: Special Meeting – Review and Approval of FY26 Audit Plan Wednesday, July 16, 2025 11:00 a.m. to 12:00 p.m. Location: Virtual – Zoom	Submitted by: Jodi Cochran Adopted as written by Internal Audit Oversight Committee on October 29, 2025