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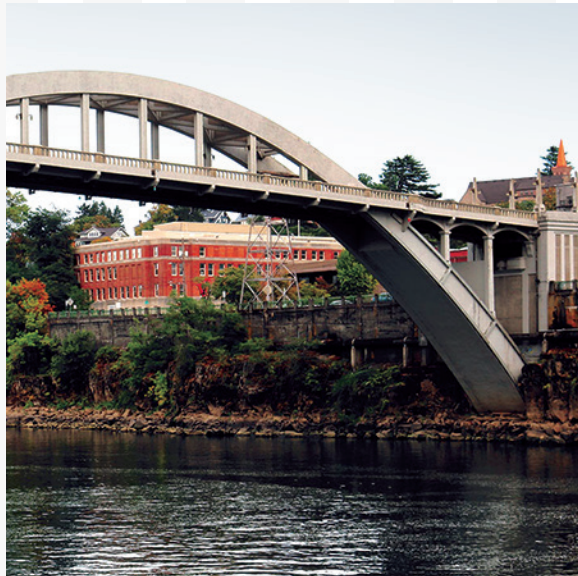
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Clackamas County
www.clackamas.us

Office of County Internal Audit External Quality Assessment

For the period of
Jan. 2020 to Dec. 2024



A Report by the Office of County Internal Audit

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County Internal Auditor

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Senior Internal Auditor

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I. Executive Summary



The Clackamas County Office of County Internal Audit generally conforms¹ to the Institute of Internal Auditor’s (IIA) International Standards for the Professional Practice of Internal Auditing (Standards) and Code of Ethics². With a lens of continuous improvement, opportunities to continue elevating the function beyond compliance and to improve performance, effectiveness, and value to the county are identified.

The Clackamas County Office of County Internal Audit (Office) participated in an external quality assessment to evaluate the Office’s conformance with the IIA’s Standards and Code of Ethics; to assess the Office’s effectiveness in carrying out its mission; and to identify opportunities to enhance management and work processes, as well as to add value to the county.

To maintain compliance with professional standards and to model the leading best practices, it is recommended the Office of County Internal Audit strategically allocate resources to:

- Obtain external quality assessments every five years
- Elevate the governance structure to reinforce organizational independence and professionalism
- Enhance the Office of County Internal Audit long-term strategic plan
- Develop tools to support communication with internal and external partners and interested parties
- Expand and revise the Office of County Internal Audit policies and procedures manual

Management Response

The Office of County Internal Audit is committed to continuous improvement and will strategically allocate resources to address the identified opportunities for future growth and program development. A copy of this report has been provided to the Internal Audit Oversight Committee and is available online.

1 “Generally conforms” is the best possible rating in assessment scale established by IIA’s Quality Assessment Manual for the Internal Audit Activity. See Exhibit C

2 IIA, International Professional Practices Framework. 2017. [Standards](#). [Code of Ethics](#)

II. Background



Assessment Scale



Generally Conforms

Standards are met in all material respects with opportunities for improvement



Partially Conforms

Good faith efforts to meet standards with significant opportunities for improvement



Does Not Conform

Lack of awareness or good faith effort to meet standards with significant deficiencies

Quality Assessment Review

The International Standards for the Professional Practice of Internal Auditing require an external quality assessment of an internal audit activity be conducted at least once every five years by a qualified, independent assessor from outside the organization. The quality assessment can be accomplished through a full external assessment or a self-assessment with independent validation.

In December 2024, the Clackamas County Office of County Internal Audit conducted a self-assessment of its internal audit activity. The State of Oregon Chief Audit Executive Council was selected as the qualified, independent external assessment team to validate the self-assessment.

IIA Professional Standards

For the period of the assessment, the Office of County Internal Audit was guided by, and strove to adhere to, the 2017 revision of the IIA Standards. These Standards are a set of internationally recognized, principle-based, mandatory requirements. These requirements consist of statements of core elements for the professional practice of internal auditing and for evaluating the effectiveness of performance at organizational and individual levels. Nineteen attribute standards focus on the quality of the internal audit function. Thirty-three performance standards focus on the quality of the internal audit service provided. Conformance to these Standards was evaluated and assessed using a three-level scale: generally conforms, partially conforms, and does not conform³. The evaluation summary for all Standards is included in Exhibit B.

In January 2025, newly revised IIA Standards became effective. The IIA's Global Internal Audit Standards⁴ are now designed around 15 guiding principles. The essence of the Standards remains to enable quality and effective internal auditing. Future quality assessments will be measured against the new Global Internal Audit Standards.

³ Assessment scale established by IIA's Quality Assessment Manual for the Internal Audit Activity. See Exhibit C, Rating Definitions, for established IIA language and criteria

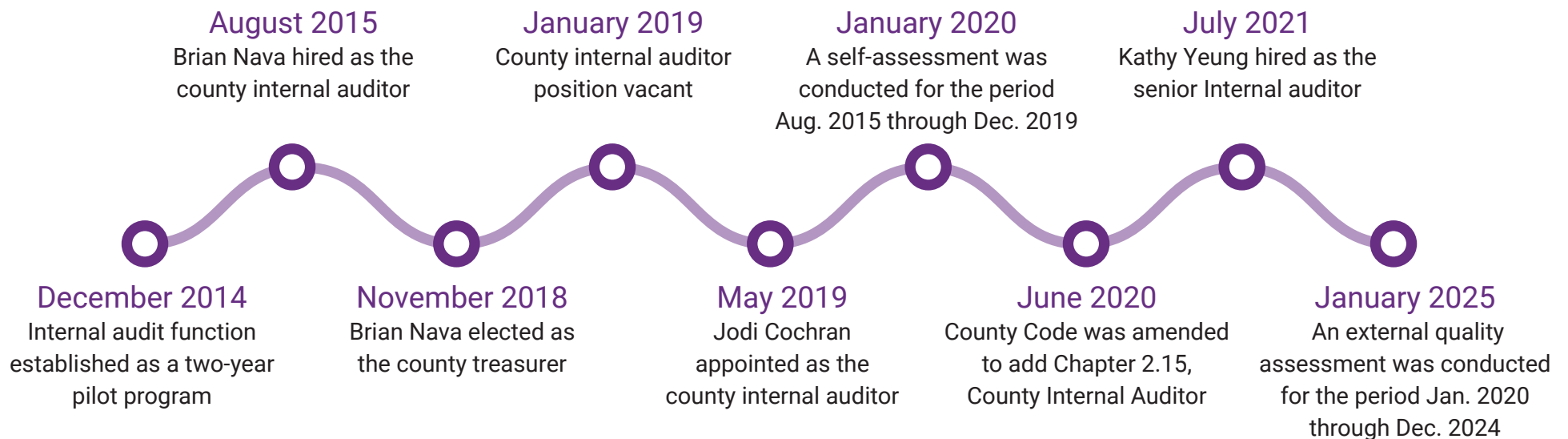
⁴ IIA [Global Internal Audit Standards](#)

History of the Office of County Internal Audit

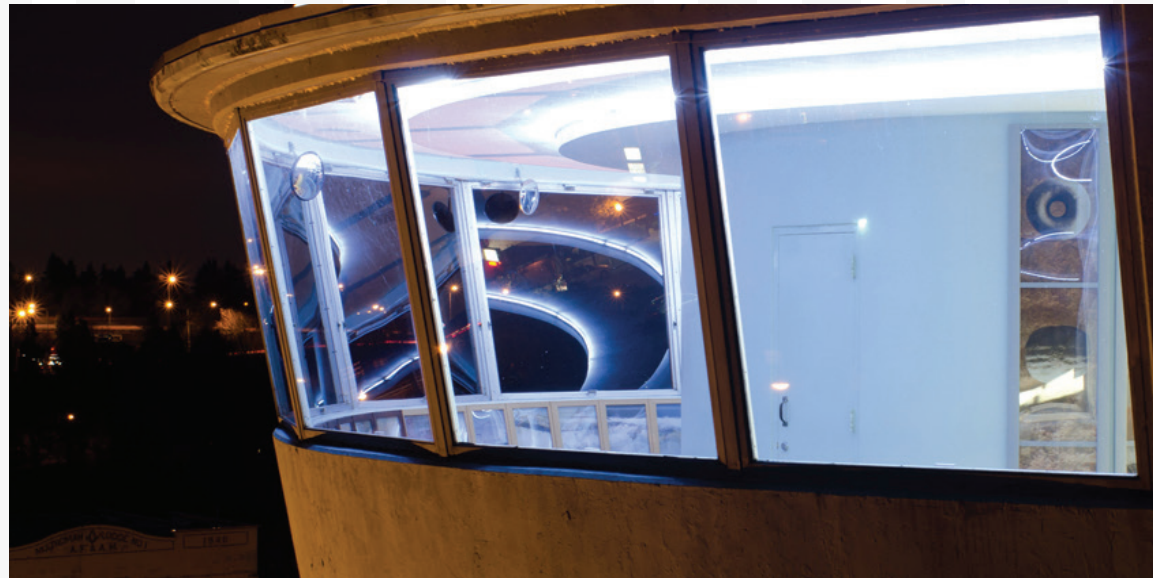
Established in December 2014, the Clackamas County internal audit function was designed as a two-year pilot program with an independent internal auditor position. Brian Nava was the first county internal auditor hired in August 2015. A dual-reporting structure was utilized in which the county internal auditor reported administratively to the county treasurer and functionally to the Internal Audit Oversight Committee consisting of a county commissioner, the county administrator, county counsel, and the county treasurer.

In May 2019, Jodi Cochran was appointed as the county internal auditor. Jodi conducted the Office's first self-assessment for the period August 2015 through December 2019. Recommendations were provided to the Internal Audit Oversight Committee and were used in establishing the first internal audit strategic plan. In June 2020, the County Code was amended to add Chapter 2.15, County Internal Auditor⁵. The composition of the Internal Audit Oversight Committee was revised in County Code 2.15.080 to be comprised of seven members: three members of the community, board of county commissioners chair, board of county commissioners vice chair, county administrator, county counsel, and the county treasurer as a non-voting member. The independence of the Office of County Internal Audit continues to be supported by a dual-reporting structure. The Office strives to provide value-added, professional advisory and assurance services to the county, its residents, partners, and interested parties. With assurance, insight, and objectivity, these services support the county's transparent, accountable, and informed decision-making opportunities. A systematic evaluation of the Office of County Internal Audit's performance against professional standards identifies opportunities for continuous improvement in this service delivery.

5 Clackamas County Code [Chapter 2.15](#): County Internal Auditor



III. Summary of Observations



Standard 1000
**Purpose, Authority,
and Responsibility**

Standard 1200
**Proficiency and
Due Professional Care**

Standard 2000
Managing the Internal Audit Activity

Standard 2010
Planning

Standard 2240
Engagement Work Program

Quality Assessment Review

The Clackamas County Office of County Internal Audit generally conforms to the Institute of Internal Auditor’s International Standards for the Professional Practice of Internal Auditing and Code of Ethics. The Office was assessed based on 52 attribute and performance standards. Successful internal audit practices have been established and implemented. These demonstrated practices support both the function and the county. Overall implementation success does not limit the opportunities for enhanced and elevated practices. Continuing and refining these demonstrated practices will further model the expectations of the professional standards.

Successful Internal Audit Practices

Key internal audit practices successfully implement Standards 1000, 1200, 2000, 2010, and 2240, among others.

Standard 1000

Standard 1000, Purpose, Authority, and Responsibility is about how the Office’s purpose, authority, and responsibility is defined. The Office has established the Office of County Internal Audit Charter⁶ and the Internal Audit Oversight Committee Charter⁷. Both charters are reviewed and approved by the committee every two years.

Standard 1200

Standard 1200, Proficiency and Due Professional Care requires engagements to be performed with proficiency and due professional care. County Internal Auditor Jodi Cochran is an accomplished professional, achieving and maintaining the Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Chartered Global Management Accountant (CGMA), and Certification in Risk Management Assurance (CRMA) certifications. Senior Internal Auditor Kathy Yeung has achieved and maintains the Certified Public Accountant (CPA) and Certified Internal Auditor (CIA) certifications. Both internal auditors show intentional effort given to continued personal and professional growth.

6 Office of County Internal Audit [Charter](#)

7 Internal Audit Oversight Committee [Charter](#)



Standard 2000

Standard 2000, Managing the Internal Audit Activity, requires the Office to consider county strategies, objectives and risks, and objectively provide assurance. The Governance, Risk Management, and Control Assessment, a report authored by the county internal auditor, is detailed, thorough, and adds value in improving county governance, risk management, and control.

Standard 2010

Standard 2010, Planning, is about establishing a risk-based plan that determines internal audit priorities consistent with the organization's goals. In developing the annual audit plan, the risk assessment process includes a comprehensive audit universe, input from a variety of stakeholders, and a detailed and transparent methodology.

Standard 2240

Standard 2240, Engagement Work Program requires internal auditors to develop and document work programs that achieve the engagement objectives. The Office uses work program templates for assurance and advisory engagements. These templates help establish quality, consistency, and compliance with the Standards.

Compliance and Continuous Improvement Opportunities

Opportunities to elevate the function beyond compliance and to enhance performance, effectiveness, and value to the county have been identified.

Compliance

Out of the 52 standards evaluated, one standard received a “does not conform” opinion and eight standards received “partially conforms” opinions. Six of the assessments were directly impacted by the timing of this external quality assessment. While actions can be taken by the Office of County Internal Audit to improve these assessments, the nine individual observations were not significant enough to lower the Office's overall assessment from the highest rating of “generally conforms.”



The Office of County Internal Audit should prioritize efforts to improve compliance with the old Standards 1010, 1110, 1300s, and 2431, if applicable relative to the new IIA Global Internal Audit Standards effective on January 9, 2025.

Standard 1010

Standard 1010, Recognizing Mandatory Guidance in the Internal Audit Charter, is about how the mandatory elements of the Internal Professional Practices Framework are recognized in the internal audit charter. The Office of County Internal Audit charter, and other governing documents, address the Standards and the Code of Ethics by reference only and do not include specific language addressing individual elements. The Office should ensure its governing documents, charters and county code include all mandatory language established in the new IIA Global Internal Audit Standards.

Standard 1110

Standard 1110, Organizational Independence, is about how threats to independence are managed by the county internal auditor and how such interference, real or perceived, is disclosed and addressed. The county internal auditor reports administratively to the county treasurer, which is a county function subject to audit. This administrative reporting relationship could compromise independence. The Office should ensure the organizational independence is intentionally reviewed and discussed with the Internal Audit Oversight Committee. In a dual-reporting structure, the effectiveness of mitigating elements should be assessed annually.

Standard 1311

Standard 1311, Internal Assessment, requires ongoing monitoring of the performance of the internal audit activity and periodic assessments. Since the appointment of the county internal auditor in 2019, only one internal assessment was conducted for the period August 2015 through August 2019. Additionally, the conformance with the Code of Ethics was not included in the periodic assessment.

Standard 1312

Standard 1312, External Assessment, requires an external assessment to be conducted at least once every five years. The county internal audit function was piloted nearly 10 years ago and formally established in County Code in 2020. This is the first external quality assessment



to be performed. An external assessment supports the ability for an efficient and effective internal audit function, and impacts the conformance of:

- Standard 1300, Quality Assurance and Improvement Program
- Standard 1310, Requirements of the Quality Assurance and Improvement Program
- Standard 1320, Reporting on the Quality Assurance and Improvement Program
- Standard 1322, Disclosure of Nonconformance

Standard 2431

Standard 2431, Engagement Disclosure of Nonconformance requires disclosure of the standard or conduct in which there wasn't full conformance, the reason for the nonconformance, and impact of nonconformance on the engagement and the communicated engagement results. As this is the first external quality assessment, the Office of County Internal Audit has qualified the use of the Standards report language to state the Office "does not fully conform to the Standards to the extent the Office has not yet received an external review." The statement did not address the reason or impact of this nonconformance. This 2024 quality assessment will satisfy the activity requirement and will facilitate removal of the qualifying language in all audit reports.

The Office of County Internal Audit should ensure it obtains its next external quality assessment by 2030.

Continuous improvement

IIA Standards ensure that the internal audit function is continuously improving and conforming to the highest professional standards. Areas exist for the Office of County Internal Audit to demonstrate this intent.

Updating governance documents and processes

The Office of County Internal Audit Charter, Internal Audit Oversight Committee Charter, and County Code Chapter 2.15 are key governing documents for the Office and highlight the dual-reporting structure that promotes the independence and objectivity of Office. Opportunities



exist to clarify and enhance the language in these documents such as roles and responsibilities, reporting structure, and references to specific elements of the International Professional Practices Framework.

Formalizing a long-term strategic plan

Formalizing and utilizing a five-year strategic plan with revised performance metrics will support ongoing monitoring activities. While an annual audit plan is published to support short-term goals and upcoming audits, publishing a long-term strategic plan will support the Office's mission and vision, uphold professional audit standards, and define critical success factors. Other areas to be included in the strategic plan are acquiring additional skillsets and proficiencies, developing certification requirements, and enhancing Office communications and outreach.

Developing tools to support communication with internal and external partners and interested parties

Opportunities exist to enhance the level of detail included in items such as Internal Audit Oversight Committee meeting minutes to demonstrate conformance with auditing standards. Consistency of documentation supports the ability to look at any Office document and expect the same messaging and statement. One example is to ensure the mission and vision statements are consistent in the Office of County Internal Audit Charter, audit reports, strategic plans, and more. The compilation of documentation supports the Office's ability to create a communication checklist with standard required elements to report to partners and interested parties such as the Internal Audit Oversight Committee, Board of County Commissioners, leadership teams, and more.

Expanding and revising the internal audit policies and procedures manual

The Office should update its policies and procedures manual to reflect enhanced practices, performance expectations, and updates to align with new Global Internal Audit Standards. The manual should include references to existing templates that promote quality, consistency, and compliance with the Standards. As the Office provides investigative services and manages the county's Good Government Hotline, the policies and procedures manual should be updated to support these activities.

IV. Objectives, Scope and Methodology





Objectives

The objectives of this quality assessment were to:

1. Determine if the Clackamas County Office of County Internal Audit conforms to the IIA Standards and Code of Ethics
2. Evaluate the internal audit function's effectiveness in carrying out its mission
3. Identify successful internal audit practices
4. Identify continuous improvement opportunities to enhance its management, work processes, and infrastructure effectiveness and efficiency
5. Add value to the county

An external independent assessment team validated the results of the Office of County Internal Audit's self-assessment, focusing on the conclusion of internal audit related to conformance with the Standards and the Code of Ethics. They reviewed observations related to successful internal audit practices, opportunities for continuous improvement, and offered additional observations as they deemed appropriate. The evidence obtained and communicated in this report is believed to provide a reasonable basis to achieve these assessment objectives.

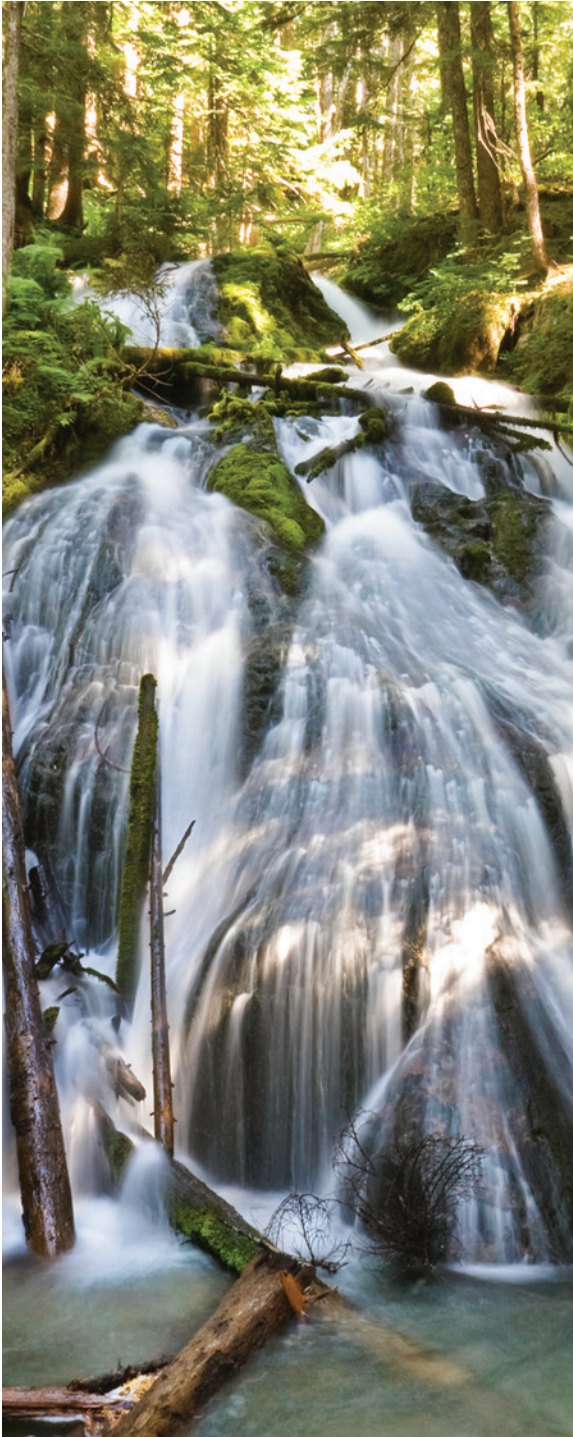
Scope

The scope of this quality assessment of the Office of County Internal Audit, as set forth in the Office of County Internal Audit Charter⁸ and as stated in County Code Chapter 2.15,⁹ is all internal audit activity during the period of January 2020 through December 2024. As the Global Internal Audit Standards are effective January 9, 2025, the Quality Assessment Review was performed under the Institute of Internal Auditor's 2017 Internal Professional Practices Framework.

The quality assessment was concluded on March 25, 2025, and provides the Office of County Internal Audit and the Internal Audit Oversight Committee information about the internal audit function as of December 31, 2024.

8 Clackamas County [Office of County Internal Audit Charter](#)

9 Clackamas County Code [Chapter 2.15](#): County Internal Auditor



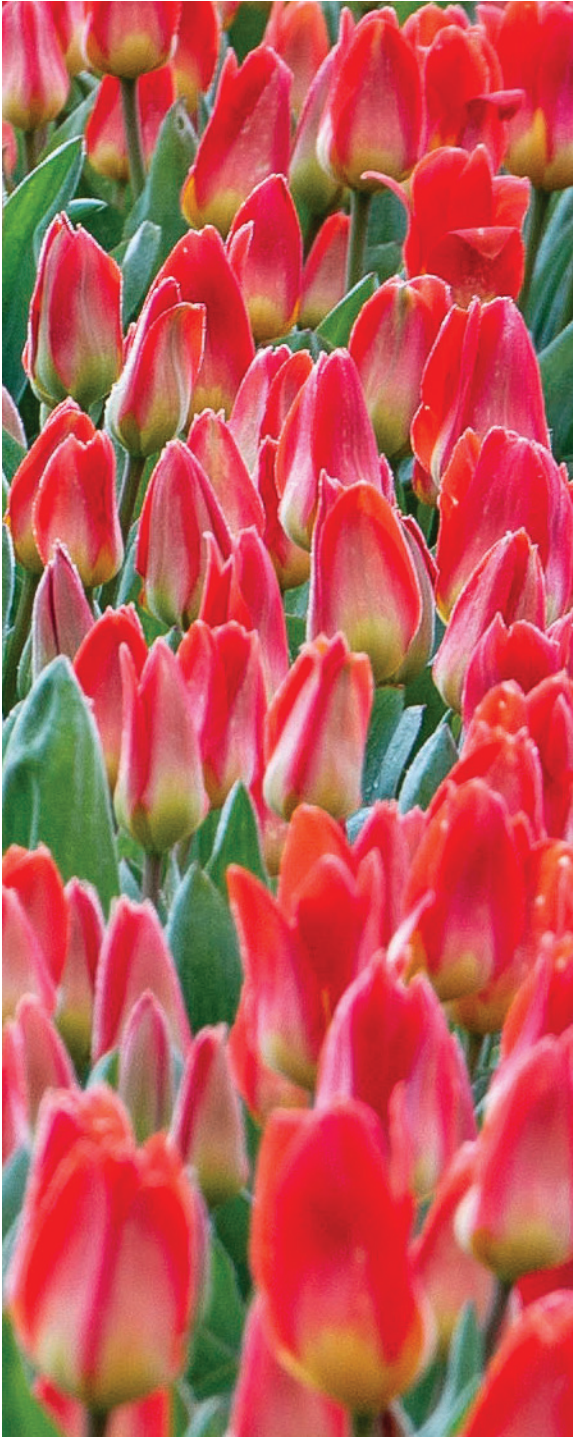
Methodology

The Quality Assessment Manual for the Internal Audit Activity, published by the IIA Research Foundation, defined the assessment methodology. The information collected and completed included detailed planning guides, identification of issues and opportunities, an evaluation summary documenting all conclusions and observations, and preparation and communication of the final report.

To accomplish the objectives, the Office's conformance with the Standards was assessed and organized in four focus areas: governance, staff, management, and audit process. The Office's risk assessment and audit planning processes, audit tools and methodologies, engagement and staff management processes, and a representative sample of Office work papers and reports were reviewed. Key partners and interested parties were identified and sent surveys. All results were received directly and tabulated by the external assessment team to maintain confidentiality in responses. Interviews were conducted by the external assessment team and included key partners and interested parties such as Internal Audit Oversight Committee members, Office management and staff, and auditees.

V. About the Office of County Internal Audit





Our Mission

Provide county leadership objective assurance, advice and insight to optimize county efforts and achievements.

Our Vision

The public:

- engages with an accountable, high performing, and transparent local government
- is confident that its interests are protected

Our Strategic Objectives

The Office supports Clackamas County by:

- focusing on risks to county achievement
- promoting continuous improvement
- enhancing accountability and transparency
- fostering county SPIRIT
- building public trust

Our Professional Standards

The Office of County Internal Audit governs itself by adhering to The Institute of Internal Auditors' mandatory guidance, including the:

- Definition of Internal Auditing
- Code of Ethics
- International Standards for the Professional Practice of Internal Auditing¹⁰

¹⁰ <https://na.theiia.org/standards-guidance/mandatory-guidance/pages/standards.aspx>



Our Independence

The county internal auditor reports functionally to the Internal Audit Oversight Committee and administratively to the elected county treasurer. This authority ensures the Office is free of undue influence.

Our Team

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

Kathy Yeung, CPA, CIA, Senior Internal Auditor

Contact Us

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Exhibits



Exhibit A

Independent Validation Statement

The three signatories noted below were engaged to conduct an independent validation of the Clackamas County's Office of County Internal Audit self-assessment. The primary objective of the validation was to verify the assertions and conclusions made in the attached self-assessment report concerning adequate fulfillment of the organization's basic expectations of internal audit, its conformity to the IIA's *International Standards for the Professional Practice of Internal Auditing* published in 2017, and successful internal audit practices and opportunities for continuous improvement noted. Other matters that might have been covered in a full external assessment, such as an in-depth analysis of successful practices based on benchmark data, governance activities, consulting services, and use of advanced technology, were excluded from the scope of this independent validation by agreement with the chief audit executive.

In acting as the qualified, independent external assessor from outside the organization, we are fully independent of the Office of County Internal Audit and have the necessary skills to undertake this engagement. The validation, concluded on March 25, 2025, consisted primarily of a review and a test of the procedures and results of IA's self-assessment. In addition, interviews were conducted with the County Treasurer, audit committee members, other members of senior management, and internal audit staff.

We concur with the Office of County Internal Audit conclusions and observations documented in the self-assessment report attached. Implementation of the recommendations contained in the self-assessment report will improve the effectiveness, enhance the value, and support conformity with the Standards and the Code of Ethics.

April 3, 2025

Darrin Hotrum

Darrin Hotrum, CIA, CFE, CISA
*Chief Internal Auditor,
Oregon Judicial Department
Independent External Assessor
Performing the Validation*

Nicole Pexton

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Adam Ristick

Adam Ristick
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Independent External Assessor
Performing the Validation*

Exhibit B

International Standards for the Professional Practice of Internal Auditing

Evaluation Summary

Attribute Standards (1000 through 1300)

Generally conforms Partially conforms Does not conform

		Generally conforms	Partially conforms	Does not conform
Overall evaluation		●	○	○
1000	Purpose, Authority, and Responsibility	●	○	○
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	○	●	○
1100	Independence and Objectivity	●	○	○
1110	Organizational Independence	○	●	○
1111	Direct Interaction with the Board	●	○	○
1112	Chief Audit Executive Roles Beyond Internal Auditing	●	○	○
1120	Individual Objectivity	●	○	○
1130	Impairment to Independence or Objectivity	●	○	○
1200	Proficiency and Due Professional Care	●	○	○
1210	Proficiency	●	○	○
1220	Due Professional Care	●	○	○
1230	Continuing Professional Development	●	○	○
1300	Quality Assurance and Improvement Program	○	●	○
1310	Requirements of the Quality Assurance and Improvement Program	○	●	○
1311	Internal Assessments	○	●	○
1312	External Assessments	○	○	●
1320	Reporting on the Quality Assurance and Improvement Program	○	●	○
1321	Use of "Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	●	○	○
1322	Disclosure of Nonconformance	○	●	○

Performance Standards (2000 through 2600)		Generally conforms	Partially conforms	Does not conform
2000	Managing the Internal Audit Activity	●	○	○
2010	Planning	●	○	○
2020	Communication and Approval	●	○	○
2030	Resource Management	●	○	○
2040	Policies and Procedures	●	○	○
2050	Coordination and Reliance	●	○	○
2060	Reporting to Senior Management and the Board	●	○	○
2070	External Service Provider and Organizational Responsibility for Internal Auditing	●	○	○
2100	Nature of Work	●	○	○
2110	Governance	●	○	○
2120	Risk Management	●	○	○
2130	Control	●	○	○
2200	Engagement Planning	●	○	○
2201	Planning Considerations	●	○	○
2210	Engagement Objectives	●	○	○
2220	Engagement Scope	●	○	○
2230	Engagement Resource Allocation	●	○	○
2240	Engagement Work Program	●	○	○
2300	Performing the Engagement	●	○	○
2310	Identifying Information	●	○	○
2320	Analysis and Evaluation	●	○	○
2330	Documenting Information	●	○	○

Performance Standards (2000 through 2600)		Generally conforms	Partially conforms	Does not conform
2340	Engagement Supervision	●	○	○
2400	Communicating Results	●	○	○
2410	Criteria for Communicating	●	○	○
2420	Quality of Communications	●	○	○
2421	Errors and Omissions	●	○	○
2430	Use of "Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	●	○	○
2431	Engagement Disclosure of Nonconformance	○	●	○
2440	Disseminating Results	●	○	○
2450	Overall Opinions	●	○	○
2500	Monitoring Progress	●	○	○
2600	Communicating the Acceptance of Risks	●	○	○

Code of Ethics	Generally conforms	Partially conforms	Does not conform
Code of Ethics	●	○	○

Source: *Quality Assessment Manual for the Internal Audit Activity*

Exhibit C

International Standards for the Professional Practice of Internal Auditing

Rating Definitions

GC

“Generally Conforms” means that the assessor or the assessment team has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual standard or elements of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual standards or elements of the Code of Ethics and at least partial conformity to the others within the section/category. There may be significant opportunities for improvement, but these should not represent situations where the activity has not implemented the *Standards* or the Code of Ethics and has not applied them effectively or has not achieved their stated objectives. As indicated above, general conformance does not require complete or perfect conformance, the ideal situation, or successful practice, etc.

PC

“Partially Conforms” means that the assessor or assessment team has concluded that the activity is making good-faith efforts to comply with the requirements of the individual standard or elements of the Code of Ethics, or a section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the Standards or the Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the internal audit activity and may result in recommendations to senior management or the board of the organization.

DNC

“Does Not Conform” means that the assessor or assessment team has concluded that the internal audit activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many or all of the objectives of the individual standard or element of the Code of Ethics, or a section or major category. These deficiencies will usually have a significantly negative impact on the internal audit activity’s effectiveness and its potential to add value to the organization. These may also represent significant opportunities for improvement, including actions by senior management or the board.

Exhibit D

Summary of Recommendations

As a result of the external quality assessment, five recommendations were made to summarize a total of over 40 actionable items. The top items in each recommendation are listed.

**Recommendation 1:
Obtain external quality assessments every five years**

Item #	Description
1a	Report the results of an external quality assessment by December 2030
1b	Conduct a self-assessment and report on the status of the 2024 assessment recommendations by January 2029

Auditor Response

The County Internal Auditor agrees with the recommendation.

The results of the next external quality assessment will be reported by December 2030. The Internal Audit Oversight Committee will receive the results of an internal self-assessment no later than January 2029.

The revised five-year strategic plan will reflect these goals and associated actionable items.

Recommendation 2:

Elevate the governance structure to reinforce organizational independence and professionalism

Item #	Description
2a	Restructure the Internal Audit Oversight Committee to a five-member committee
2b	Positively affirm the Office's organizational independence and how potential reporting compromises are addressed
2c	Hire a principal internal auditor by 2030

Auditor Response

The County Internal Auditor generally agrees with the recommendation.

The County Internal Auditor will increase documentation and awareness of the independence and objectivity of the Office of County Internal Audit.

The functional and administrative roles and responsibilities of the Internal Audit Oversight Committee and the County Treasurer, respectively, will be clearly defined and documented.

Annually, starting in June 2025, the County Internal Auditor will positively affirm the independence of the position and function and discuss in a public meeting the details of the organizational reporting structure with the Internal Audit Oversight Committee. This will enhance current requirements and attestations included in the Independence section of County Code, 2.15.040, and Oversight Committee-approved audit plan which state, respectively: "No significant impairments, in fact or appearance, have been noted in the prior year or are anticipated during the coming year;" and "If the Office conducts an audit of an activity for which the County Treasurer is responsible, the audit scope will state that the auditors are not organizationally independent with regard to the entity being audited." Additionally, the Oversight Committee will be asked to provide feedback regarding the County Internal Auditor's performance. These annual activities will be more intentionally documented in Internal Audit Oversight Committee meeting minutes and included in communication checklists and templates (See Recommendation 4).

With the goal of reinforcing organizational independence and professionalism, the County Internal Auditor will engage with the Internal Audit Oversight Committee to discuss its current seven-member structure and the benefits and obstacles of restructuring to a five-member committee. Additionally, the County Internal Auditor will pursue future opportunities to increase staff resources. These efforts, including the development of an internship program, will begin in September 2025.

The revised five-year strategic plan will reflect these goals and associated actionable items.

**Recommendation 3:
Enhance the Office of County Internal Audit long-term strategic plan**

Item #	Description
3a	Address recommendations and detailed observations of 2024 external quality assessment
3b	Revise and expand Office of County Internal Audit performance metrics
3c	Develop a countywide assurance map

Auditor Response:

The County Internal Auditor agrees with the recommendation.

The external quality assessment report for the period of January 2020 through December 2024 forms the basis of the next five-year Office of County Internal Audit strategic plan. Strategic objectives will be designed to address the report’s recommendations and associated actionable items, tying each recommendation or actionable item to a strategic goal or milestone. Actionable items will include revising and expanding performance measures for the Office of County Internal Audit, as well as developing a countywide assurance map.

The revised strategic plan will be presented to the Internal Audit Oversight Committee by March 2026 and reviewed annually thereafter. The Quality Assurance and Improvement and Plan status updates will continue to be provided to the Oversight Committee quarterly.

Recommendation 4:

Develop tools to support communication with internal and external partners and interested parties

Item #	Description
4a	Review internally and externally published data for consistency in terms and messaging and compliance with standards
4b	Create checklist of annual communication with the Internal Audit Oversight Committee and Board of County Commissioners
4c	Establish internet dashboards

Auditor Response:

The County Internal Auditor agrees with the recommendation.

The Office of County Internal Audit prioritizes curiosity, communication and collaboration. Resources will be allocated to develop and implement tools which will support enhanced communications with internal and external partners. In addition to creating annual communication checklists and establishing internet dashboards, all Office of County Internal Audit published data will be reviewed for consistency in terms, messaging and compliance with standards.

This work will begin no later than January 2026 and will be reflected in the revised strategic plan.

Recommendation 5:

Expand and revise the Office of County Internal Audit policies and procedures manual

Item #	Description
5a	Update to reflect new Global Internal Audit Standards
5b	Incorporate standard practices and templates already in place
5c	Address Good Government Hotline and investigative services

Auditor Response:

The County Internal Auditor agrees with the recommendation.

The Office of County Internal Audit has developed and implemented several successful practices, templates and tools. Resources will be allocated to update the Office policies and procedures manual to reflect these and to better align with the new Global Internal Audit Standards. In addition to addressing the assurance and advisory services provided by the Office of County Internal Audit, the manual, and associated countywide policies, will be updated to reflect investigative services and administration of the county’s Good Government Hotline.

This work will begin no later than October 2025 and will be reflected in the revised strategic plan.