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# **Annual Report on Statewide Internal Audit Activities**

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**Covering Fiscal Year 2008**

Issued December 31, 2008

Compiled by the Department of Administrative Services Internal Audit Section  
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# Oregon

Theodore R. Kulongoski, Governor

## Department of Administrative Services

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December 31, 2008

Senator Peter Courtney, Senate President  
Representative Jeff Merkley, Speaker of the House  
900 Court St. NE  
Salem, Oregon 97301

Re: Annual Report on Statewide Internal Audit Activities for the year ended June 30, 2008

Senator Courtney and Representative Merkley:

It is an honor to present to you the Department of Administrative Services' (DAS) fourth annual report on statewide internal auditing activities as required by Oregon Revised Statute (ORS) 184.360 (4).

As background, ORS 184.360 specifies the department adopt rules to set standards and policies for internal audit functions within state government. In January 2006, we adopted Oregon Administrative Rules to implement the statute.

Our report contains information on the activities of the Statewide Audit Advisory Committee (Committee); as well as summaries of statewide internal audit activities in state government between July 1, 2007 and June 30, 2008. It also includes additional "value-added" work performed by the Internal Audit units and staff information related to state internal audit functions such as vacancies, recruiting efforts, and professional certifications.

The Committee has reviewed this document. If you have questions, or would like to obtain additional information, please contact me or Pamela Stroebel Valencia at (503) 378-4037.

Sincerely,

Kris Kautz, Deputy Director, for  
Scott L. Harra, Director

Cc: Statewide Audit Advisory Committee Members  
Agency Chief Audit Executives and Directors

# Contents

	<u>Page</u>
Letter to Committee Co-Chairs -----	i
Contents -----	1
Statewide Audit Advisory Committee -----	2
Outreach -----	2
SAAC-CAE Connection -----	2
Coverage -----	3
Moving Forward -----	3
Summary of Internal Audit Activities in Oregon State Government:	4
Staffing -----	5
External Reviews -----	5
Professional Certifications and Advanced Degrees-----	5
Turnover and Recruiting -----	6
Audit Committees -----	6
Summary of Work Performed in FY 2008:	7
Audits and Reviews -----	7
Consulting Activities -----	9
Other Internal Audit Activities -----	9
Participation in Professional Organizations -----	10
Agency Reported Value Added Activities -----	11

## Statewide Audit Advisory Committee

The Statewide Audit Advisory Committee (Committee) is comprised of members from state government and the private sector. The Committee meets six times per year. In Fiscal Year 2008 (FY 2008) the following members served on the Committee:

Scott Harra, Chair and Department of Administrative Services (DAS) Director (since March 2008)

Lindsay Ball, Chair and DAS Director (through December 2007)

Kris Kautz, Chair and Interim DAS Director (December 2007 through March 2008)

Kingsley Click, Director, Judicial Department, (delegated to Sarah Gates, Deputy Director)

Debbie Ferguson, Chief Audit Executive (CAE), Standard Insurance

Marlene Hartinger, CAE, Oregon Department of Transportation

Charles Hibner, Director, Oregon Audits Division

John Radford, State Controller, DAS

Ken Rocco, Director, Legislative Fiscal Office (delegated to Dallas Weyand, Principal Legislative Analyst)

Cory Streisinger, Director, Oregon Department of Consumer and Business Services

Craig Stroud, Budget and Finance Manager, Oregon Zoo

Carol Welch, Vice President – Global Corporate Audit, Nike Incorporated

Pamela J. Stroebel Valencia, CAE, DAS

The Committee met with the internal audit community in the spring of 2007 to develop an Action Plan for FY 2008. Below is a summary of work performed by the Committee in each category of the Action Plan.

### **Outreach**

The Committee worked diligently this past year to address internal audit recruitment concerns. During FY 2006, the Committee undertook creation of an internal auditor developmental program to assist employees who meet the education requirement for an Internal Auditor 2 position, but do not meet the two-year experience requirement. During FY 2008, three agencies had internal staff in developmental positions. The Committee has a strong desire for DAS to continue supporting this program. Internal audit representatives continue to represent state government at various college and university career events and four agencies sponsored internships in their internal audit units during FY 2008.

### **SAAC-CAE Connection**

The DAS CAE held bi-monthly meetings in conjunction with the state CAE's to provide updates on Committee initiatives and receive input from the state's internal audit community to bring back to the Committee.

With Committee support, DAS amended a software provider agreement to obtain an enterprise license for a product used by members of both the state's external and internal audit functions. With continued work into FY 2009, DAS will be able to provide these licenses at a much reduced rate to all state agencies, allowing for opportunities to share work and increase audit efficiencies.

The Committee formed a workgroup of internal auditors, performance measure coordinators, and Legislative Fiscal Office staff. This workgroup developed an audit program template for reviewing data integrity of performance measures, to provide a standardized way to meet the intent of the

internal audit administrative rule requirement in 125-700-0050 (5). The workgroup developed the template and several agency internal auditors volunteered to review 10 – 15 percent of their agency's Key Performance Measures. A draft statewide compilation report on this project was issued to the Joint Committee on Ways and Means on November 20, 2008.

### **Coverage**

The Committee began to review tools agencies could use to determine their individual internal audit needs. These tools will typically utilize a combination of assessment and benchmarking. Such a tool may help support agency budget requests for internal audit resources. Volunteers are currently being sought to serve on a subcommittee to adapt a tool for use in state government.

The DAS internal audit section developed a budget item request for a shared client services model to make internal audit services available to small agencies, boards, and commissions who would not be required to have an internal audit position under the Administrative Rule, but would benefit from some internal audit coverage. Due to limited potential funding, this budget item will not be pursued in the 2009-2011 Governor's Recommended Budget.

### **Moving Forward**

For FY 2009 the Committee's action plan includes these important areas of focus:

- Continued work on recruitment and retention of the state's internal audit workforce;
- Revise the Internal Audit Administrative Rule to provide additional guidance and to simplify reporting for agencies;
- Exploring options for cost-effective means of providing independent quality assurance or peer reviews of agency internal audit functions to meet professional auditing standards and administrative rule requirements;
- Work to promote a consistent internal audit message across state government;
- Provide a tool for assessing appropriate internal audit resource needs in agencies and continue discussing options for small agencies and audit shops;
- Explore training options for agency internal audit committee members and support training and development efforts for internal auditors;
- Adopt a tool and implement a self-assessment process for the Committee;
- Review the first statewide Key Performance Measure internal audit report and consider continued support of this effort; and
- Compile best practices and potential statewide issues from FY 2008 annual internal audit activity reporting for continuing discussions with the internal audit community.

## Summary of Internal Audit Activities in Oregon State Government

The Department of Administrative Services identified the following 31 agencies that meet the criteria in Oregon Administrative Rule 125-700-0020 requiring an internal audit function or have created an internal audit function without qualifying under the criteria. Information contained in the table is as of June 30, 2008.

Agency	Number of FTE	Number of Vacancies	Annual Risk Assessment	External Quality Assessment <sup>1</sup> Year Completed/Due
Administrative Services	3 <sup>2</sup>	0	Yes	2006/2011
Agriculture	0	0	No	N/A
Community Colleges & Workforce Development	.5	0	No	N/A
Consumer & Business Services	1 <sup>2</sup>	0	Yes	2004/2009
Corrections	4 <sup>2</sup>	0	Yes <sup>3</sup>	2006/2011
Economic & Community Development <sup>5</sup>	0	0	No	N/A
Education	1	0	Yes <sup>3</sup>	N/A/2009
Employment	1	0	Yes <sup>3</sup>	2005/2010
Energy	.5	.5	No	N/A
Environmental Quality	0	Contract	No	N/A
Fish & Wildlife	0	Contract	Yes	N/A
Forestry	1	0	Yes <sup>3</sup>	N/A/2009
Housing & Community Services	1	0	Yes	N/A/2012
Human Services	10	3	Yes	2005/2010
Judicial Department	3 <sup>2</sup>	2	Yes	No
Justice, Department of	1 <sup>2</sup>	0	Yes <sup>3</sup>	N/A/2012
Liquor Control Commission	.35	Assigned	Yes	N/A/2013
Lottery	3	0	Yes <sup>3</sup>	2005/2010
Military	5	0	Yes <sup>3</sup>	2008/2011 <sup>4</sup>
Parks & Recreation	1	1	No	2006/2011 <sup>4</sup>
Public Employees Retirement System	3	0	Yes	2005/2010
Public Utility Commission	.1	Assigned	No	N/A
Revenue	2 <sup>2</sup>	0	Yes <sup>3</sup>	N/A/2009
State Lands	1	0	Yes <sup>3</sup>	N/A/2011
State Police	1	0	In Process	N/A/2013
Student Assistance Commission	.5	0	No	N/A
Transportation	6	0	Yes	2008/2011
Treasury	1.4	0	Yes <sup>3</sup>	2007/2012
Oregon University System	13	2	Yes <sup>3</sup>	2006/2011
Oregon Youth Authority	1	1	Yes	N/A/2009
Veterans Affairs	1 <sup>2</sup>	0	Yes <sup>3</sup>	N/A/2009
<b>TOTAL</b>	<b>66.35</b>	<b>9.5</b>		

<sup>1</sup>Required every 3 or 5 years (standard dependent)

<sup>2</sup>In addition to regular Full Time Equivalent (FTE) positions; had a developmental or intern for at least part of the fiscal year

<sup>3</sup>Report submitted was not in compliance with OAR 125-700-0050

<sup>4</sup>Report submitted was not in compliance with OAR 125-700-00055 (2)

<sup>5</sup>Did not submit report to DAS as directed in OAR 125-700-0050 (4)

## Staffing

On June 30, 2008, 66.35 internal audit positions existed in the state representing an additional 11.7 positions from what was reported for FY 2007. There were 9.5 vacancies on June 30, 2008, representing an increase of approximately 2 positions from the prior year. The states vacancy rate of 15 percent compares favorably with an industry rate of 24 percent. Some agencies contract for internal audit services or assign the responsibility to a position other than a CAE or Internal Auditor.

## External Reviews

In accordance with professionally accepted auditing standards and OAR 125-700-0055 each agency with an established internal audit function must receive an external review every three or five years (depending on whether they follow Government Accountability Office or Institute of Internal Auditor's (IIA) standards respectively.) This review is performed to determine whether they are adequately following standards in performing their work.

The IIA's 2007 Annual Benchmarking Study which included respondents from a cross-section of private, public and not-for-profit entities reported 48 percent of internal audit shops who participated in the survey had external quality assessments conducted. Of the agencies required to have this review, the state of Oregon is at 91 percent compliance.

The Office of the State Treasurer's review was due in FY 2007. Treasury's internal audit function received this review and the final report was issued in November of 2007. Treasury received a rating of generally conforms.

The Oregon Military Department conducted an internal quality assessment in November 2007 and also received an external quality assessment performed by the National Guard Bureau in January 2008. The Military Department reported a pass rate of 93 percent received on this review, although the report was not submitted as required by OAR 125-700-0055.

The Oregon Department of Transportation's peer review was due for calendar year 2008. The review team completed the on-site portion of the work in August, 2008. The final report has not been received by Audit Services.

Oregon Judicial Department was due for this review in FY 2007, however due to the full turnover of their internal audit function (3 FTE), they have decided to wait to receive the review to ensure that it provides value by assessing the current function; the review has been budgeted for FY 2009.

## Professional Certifications and Advanced Degrees

In the statewide internal audit community, the percentages of employees holding professional certifications are as outlined below:

<b>Certification Type</b>	<b>Oregon</b>	<b>Benchmark</b>
Certified Public Accountant (CPA)	38%	44%
Certified Internal Auditor (CIA)	26%	34%
Certified Information Systems Auditor (CISA)	14%	24%
Certified Government Audit Professional (CGAP)	9%	22%
Certified Fraud Examiners (CFE)	8%	16%
Certificate in Control Self-Assessment (CCSA)	2%	13%

Additional certifications held by at least one internal audit member in state government are: Certified Information Systems Manager (CISM), Certified Information Systems Security Professional (CISSP), Certified Investment Derivative Auditor (CIDA), and Global Information

Assurance Certification-Systems and Network Auditor (GSNA). The universal benchmark percentage as reported by the IIA in 2007 for other certifications is 22 percent, compared to Oregon's 6 percent.

In addition to professional certifications, the state is fortunate to have four internal auditors with a Masters in Business Administration; one who holds each a Masters in Public Administration, Public Policy and Accounting; and one with a Juris Doctorate.

Of the internal auditors in state government, 60 percent hold at least one professional designation or advanced degree. The IIA reported the universal benchmark for professional designations at 72 percent of internal audit staff.

### **Turnover and Recruiting**

Seven agencies (23 percent) experienced vacancies in their current internal audit positions during FY 2008; which is a decrease from the eleven (40 percent) reported for FY 2007 and also slightly lower than the IIA's universal benchmark of 24 percent. One agency experienced several failed recruitments for their only internal audit position, even after re-classifying the position from and Internal Auditor 2 to an Internal Auditor 3. This position was filled in December 2008.

Several agencies implemented new internal audit functions during FY 2008, including: State Police, State Lands, Student Assistance Commission, and Housing and Community Services.

Community Colleges and Workforce Development had a part-time internal audit function during FY 2008 and has requested a full-time position in its 2009-2011 budget request. Department of Energy also has a budget request in for a permanent internal audit position. Economic and Community Development is working with another agency on contracting for part of an internal audit position. The Oregon Department of Fish and Wildlife requested a full-time internal audit position in its 2009-2011 budget request, but the request was denied by the Budget and Management (BAM) Division of DAS. The Oregon Liquor Control Commission made a similar request for funds for full-time internal audit contract services, which was also denied by BAM. The Oregon Liquor Control Commission was able to have some internal audit work performed through an interagency agreement with the Department of Transportation, but will be unable to continue to acquire these services in FY 2009.

### **Audit Committees**

In accordance with OAR 125-700-0035 each agency having an internal audit function shall establish and maintain an audit committee.

If an agency has a governing board or commission, the audit committee should include one or more board or commission members. If there is no board or commission, the committee should include senior management officials not directly responsible for the internal audit function. Audit committee members external to the agency help enhance public accountability and transparency, and increase independence of the internal audit activity.

Of the twenty-five agencies with established internal audit functions, fourteen (56 percent) reported having operating internal audit committees, which is significantly lower than the IIA's universal benchmark of 95 percent. Nine of the fourteen agencies in Oregon (64 percent) have committee members external to their agency.

## Summary of Work Performed in FY 2008

The scope of statewide internal audit activities goes beyond issuing formal internal audit reports to include performing management reviews and special investigations, providing consulting activities, and other activities as requested by internal audit committees and agency Directors. The following information provides some insight into these activities.

### Audits and Reviews

DAS requested agencies provide certain information about the internal audit activity for their agency. Information was received from all but one of the agencies required to have an internal audit function.

DAS's review of the information submitted by the agencies indicates that much of the work performed by the internal audit function is specific to that agency's programs. For example, at the Department of Corrections, an audit was done of the suicide prevention program. Internal audit units should be tracking the status of corrective action on items recommended in audit reports and rank the risk impact of no implementation on a scale of high, medium, and low.

### Agency Reported Audits and Reviews July 1, 2007 through June 30, 2008

Agency	Name of Audit/Review
Administrative Services	<ul style="list-style-type: none"> <li>➤ Data Security Review</li> <li>➤ Manual Check Process Audit</li> <li>➤ Personal Services Contract Administration Audit</li> <li>➤ Small Purchase Order Transaction System (SPOTS) Audit</li> </ul>
Consumer and Business Services	<ul style="list-style-type: none"> <li>➤ Accounts Receivables and Collections Audit</li> <li>➤ Audit SPOTS Card Program</li> <li>➤ Contract Management Review</li> <li>➤ Follow up: Property Controls Audit</li> </ul>
Corrections	<ul style="list-style-type: none"> <li>➤ ISDS Review</li> <li>➤ Prison Rape Elimination Act Review</li> <li>➤ SPOTS Audit</li> <li>➤ Suicide Prevention Audit</li> </ul>
Education	<ul style="list-style-type: none"> <li>➤ Audit Follow-up</li> </ul>
Employment	<ul style="list-style-type: none"> <li>➤ Address Match</li> <li>➤ Cell Phone Use</li> <li>➤ Confidentiality Contracts</li> <li>➤ Sub-Recipient Monitoring</li> </ul>
Energy	<ul style="list-style-type: none"> <li>➤ Business Energy Tax Credit Review</li> </ul>
Fish and Wildlife	<ul style="list-style-type: none"> <li>➤ Financial Close Process RA</li> </ul>
Housing & Community Services	<ul style="list-style-type: none"> <li>➤ SPOTS Purchase Card Review</li> </ul>
Human Services	<ul style="list-style-type: none"> <li>➤ Adoption Settlement</li> <li>➤ EOPC Medicaid Cost Report</li> <li>➤ EOTC Medicaid Cost Report</li> <li>➤ Lake County Mental Health</li> <li>➤ OMB A-133 Sub-recipient Reviews (19 completed)</li> <li>➤ OSH Contract Nurse Payments</li> <li>➤ OSH Medicaid Cost Report</li> </ul>

Judicial	<ul style="list-style-type: none"> <li>➤ Overtime and Staff Turnover</li> <li>➤ Recruitment and Retention</li> <li>➤ Strategic Planning</li> <li>➤ Benton County Mediation Payments</li> <li>➤ Data Security in Circuit Courts (8 reports issued)</li> <li>➤ Review of Alleged Employee Fraud</li> <li>➤ Trust Checks in Trial Courts (11 reports issued)</li> <li>➤ Vehicle Usage and Mileage Payments</li> </ul>
Justice	<ul style="list-style-type: none"> <li>➤ Audit Follow-up</li> <li>➤ Review of Safeguards for Employee Information</li> </ul>
Liquor Control Commission	<ul style="list-style-type: none"> <li>➤ Follow Up on FY 08</li> <li>➤ Information Security Risk Assessment</li> </ul>
Lottery	<ul style="list-style-type: none"> <li>➤ Continuous Monitoring: User Access within Epicor and RMS</li> <li>➤ Drawing Activities Audit</li> <li>➤ Follow-up</li> <li>➤ GTECH Operations Security Plan Review</li> <li>➤ Marketing Scratch-It Review Process Audit</li> <li>➤ SAS 70 Control Validation</li> <li>➤ Visa Card Program Audit</li> </ul>
Military	<ul style="list-style-type: none"> <li>➤ ESGR Support Services</li> <li>➤ RSMS Purchase Card</li> <li>➤ Host Tenant Support Agreements</li> <li>➤ AFCOS Internal Controls Follow-up</li> <li>➤ Dual Compensation Civilian Pay &amp; Benefits</li> </ul>
Public Employees Retirement System	<ul style="list-style-type: none"> <li>➤ Accounts Receivable</li> <li>➤ Desktop Applications</li> <li>➤ Information Security Risk Assessment</li> <li>➤ SPOTS Card Audit</li> </ul>
Revenue	<ul style="list-style-type: none"> <li>➤ Cigarette Tax Stamp Inventory Count Procedures</li> <li>➤ Other Agency Account Internal Controls Audit</li> <li>➤ SPOTS Review</li> <li>➤ Field Office Internal Control Review (4 reports issued)</li> </ul>
State Lands	<ul style="list-style-type: none"> <li>➤ Audit of Annual Performance Report</li> <li>➤ DLS Invoice Tracking and Payment History</li> <li>➤ Follow-up</li> <li>➤ Payroll</li> <li>➤ SPOTS</li> </ul>
Office of the State Treasurer	<ul style="list-style-type: none"> <li>➤ Follow-up</li> <li>➤ Real Estate Internal Controls Audit</li> </ul>
Student Assistance Commission	<ul style="list-style-type: none"> <li>➤ General Control - Fiscal Unit</li> <li>➤ General Control - Information Systems Unit</li> <li>➤ Independent Penetration Testing</li> <li>➤ Surveys of the Control Environment</li> </ul>
Transportation	<ul style="list-style-type: none"> <li>➤ Payment Practices in the Major Projects Branch</li> <li>➤ Change of Administrator</li> <li>➤ Project Planning and Delivery Data Systems</li> <li>➤ Monitoring Bidding Strategies and Potential Cost Overruns</li> </ul>

	<ul style="list-style-type: none"> <li>➤ SPOTS</li> <li>➤ Change Order Tracking System</li> </ul>
University System	<ul style="list-style-type: none"> <li>➤ Banner Strategic Planning</li> <li>➤ Business Seminars</li> <li>➤ Campus Cashiering Operations</li> <li>➤ Deposit Processing</li> <li>➤ Distance Education</li> <li>➤ Federal Effort Reporting</li> <li>➤ FIC Payroll</li> <li>➤ Football Attendance Certification</li> <li>➤ President Change Review</li> <li>➤ Residence Life</li> <li>➤ Student Data Security</li> <li>➤ Student Health Centers</li> <li>➤ Surplus Equipment</li> <li>➤ Telecommunications Policies</li> <li>➤ Ticket Box Office</li> <li>➤ Bank Accounts</li> </ul>
Veterans' Affairs	<ul style="list-style-type: none"> <li>➤ Oregon Veterans Home Contractor Expenses</li> <li>➤ County Veterans' Services Expansion and Enhancement Audit</li> <li>➤ County Veterans Service Office Field Visits (8 reports issued)</li> <li>➤ Electronic Depositing System</li> <li>➤ Performance Measures</li> <li>➤ SPOTS Cards</li> </ul>

### Consulting Activities

Consulting activities are an on-going activity by agency internal auditors. Many state CAE's participate on their agency's executive team in an advisory capacity. In addition, some auditors serve on committees within their agencies when new programs are being established to ensure controls are adequate.

The IIA defines consulting services as advisory and related client services activities, the nature and scope of which are agreed with the client and which are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Consulting activities conducted by internal audit functions across the state include: reviewing processes and making recommendations for improvement, reviewing new policies and procedures, providing comments on adequacy of controls, and providing facilitation services.

### Other Internal Audit Activities

Other key activities of the Internal Audit units included the following:

- Acting as liaison with the Secretary of State Audits Division as they perform financial, performance, and information technology audits of agencies and other external entities who perform audits of state government agencies;
- Participating in recruiting and career fairs;
- Participating in national, state, and local professional organizations such as:
  - American Institute of Certified Public Accountants;
  - Oregon Society of Certified Public Accountants;
  - Institute of Internal Auditors;
  - Information Systems Audit and Controls Association;

- Association of Certified Fraud Examiners;
- Participating on various committees within agencies;
- Providing training to management and agency staff to raise awareness of pertinent topics including internal controls, fraud, ethics, managing resources, information security, Payment Card Industry Standards (PCI), capitalization of assets, federal reporting requirements and enterprise risk management; and
- Receiving management training.

### **Participation in Professional Organizations**

Several internal auditors in state government actively participate in professional organizations such as the IIA. For the chapter year which concluded in May 2008, participants from Administrative Services, Consumer and Business Services, Corrections, Human Services, Judicial, Lottery, Revenue, Transportation, and Oregon University System all served on the Board of the local chapter. An audit staff member from Transportation serves as an editorial advisory for the IIA Government Auditing Professional quarterly newsletter, published by IIA Headquarters.

The CAE of the University System received a Professional Service Award from the Associate of College and University Auditors for work performed in promoting best practices in higher education internal auditing.

The Department of Transportation is also a member on the American Association of State Highway and Transportation Officials Standing Committee on Administration, Administrative Subcommittee on Internal and External Audit's Peer Review Panel.

## Agency Reported Value Added Activities

Internal Audit units have added value and assisted management in making improvements to the operations and performance of the agency's programs. In addition to the types of consulting and other activities described previously, a few specific examples of activities reported for FY 2008 are as follows:

### Department of Administrative Services

- Regularly provide consulting services to management by researching ethics issues.
- Serves in a consulting role on DAS's Information Technology Governance Council.

### Community College and Workforce Development

- Conducted sub-recipient monitoring for WIA federal grant awards.
- Assisted in the establishment of funds and accounting structure for the agency.
- Reviewed contracts between community colleges and joint apprenticeship training committees.

### Consumer and Business Services

- Provided guidance and mentoring to other staff within the agency.

### Corrections

- Provides Key Performance Measures coordination for the agency.

### Education (ODE)

- Investigated fraud allegations that led to the arrest and conviction of ODE accountant.
- Assisted in federal Head Start Office in a joint special review of the Klamath Falls Head Start Program.
- Provided consulting services to management regarding controls and security procedures for Child Nutrition Program web application.
- Internal Audit (IA) and management established a vehicle for anonymous reporting of fraud, waste or abuse to IA and/or Deputy Superintendent.

### Forestry

- Participated on Business Continuity Planning Process Group.
- Participated on the Department Strategic Planning Process Group
- Developed orientation and education materials for ODFAC members.

### Human Services (DHS)

- Participated in the DHS Transformation Initiative.
- Participated on Schedule of Expenditures of Federal Awards process workgroup.

### Judicial Department

- Regularly provides consulting services to management by participating in Business and Fiscal Services Division Mgmt Staff Meetings.

### Justice

- IA identified a need for an easily accessible document to guide management upon discovery of any type of loss incident. Agency created policies and procedures based on internal auditors recommendations.

### Oregon Liquor Control Commission (OLCC)

- Provided consulting on quarterly forecasting of liquor sales.
- Provided consulting on the geographical information system for better resource allocation.
- Provided consulting on the business continuity plan.
- Provided consulting on administration of OLCC Key Performance Measure program.
- Provided consulting on the information security risk assessment and planning.

### Lottery

- Oregon Identity Theft Protection Act - raised awareness within the organization for the requirements of the Act, worked with management to develop plan to ensure compliance.

**Military**

- Performed a joint consulting/advisory engagement of Full Time Personnel with Medical Profiles over Forces Management.

**Public Employees Retirement System**

- Assisted the agency in various consulting roles throughout FY 2008 covering the topics of: beneficiary processing, retiree death searches, termination of system access, information security, training and payment processing.

**Revenue**

- Provided consulting on various projects throughout the year including: tobacco tax stamp review, information asset classification project, access management project, CASE 2 rewrite (data mining tool selection), and wireless pilot.
- Provided continuous consulting service support over the security and controls surrounding Federal Taxpayer Information.

**State Lands**

- The CAE serves as risk manager.

**State Police (OSP)**

- Pro-active consulting for the OSP warehouse stockroom annual inventory and planning of a temporary system for interim use.
- Reviewed inter-agency agreements between OSP and other state agencies.

**State Treasurer**

- Performed a consulting engagement for the banking services section.
- Conducted two site visits to current Office of the State Treasurer contractors to assess control structures.
- Consulted with Finance Division staff in development of program addressing PCI data security standards.
- Conducted a due diligence site visit for Request for Proposal process.

**Transportation**

- Review of construction change orders indentified the need for an integrated system. Management within the agency is currently studying approaches to achieve solution to the problem.

**Oregon University System (OUS)**

- Worked with campuses to streamline Athletics fiscal and managerial reporting to ensure efficient use of resources, accuracy of report, and promote effective fiscal oversight.
- Led committee of system-wide officials to update and communicate OUS fiscal accountability policy.

**Veterans' Affairs**

- Participated in the development of employee handbook for the agency.
- Working with committee on request for proposal for key contractor.
- Researched relevant national and state data for the upcoming legislative session.

**Oregon Youth Authority**

- Served on internal investigation teams.