

An abstract painting with a textured surface. The background is a deep, vibrant blue. Overlaid on this are several broad, expressive brushstrokes in bright yellow and orange. The strokes are layered and somewhat irregular, creating a sense of movement and depth. The overall effect is dynamic and energetic.

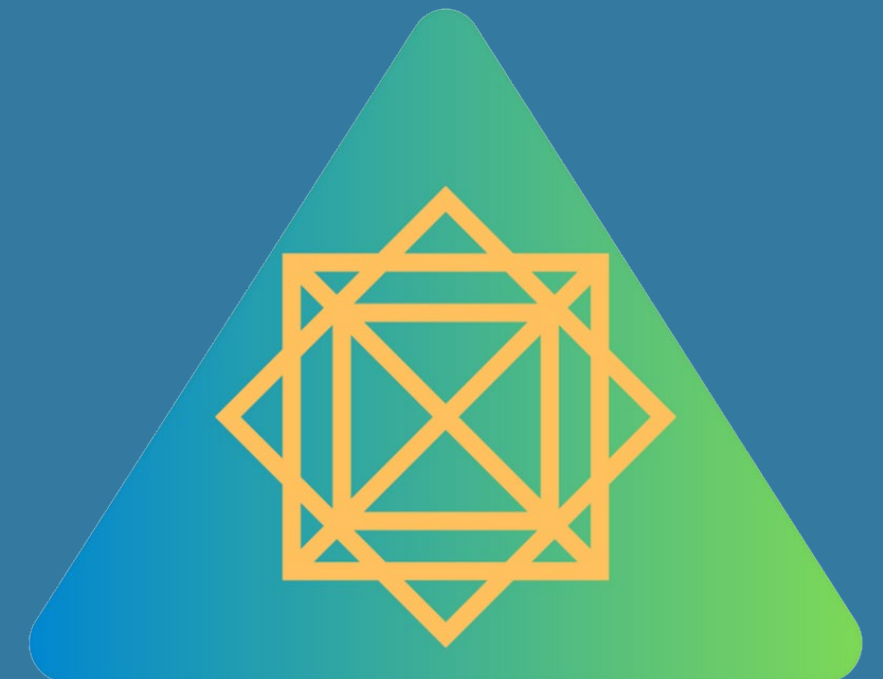
INTERNAL AUDIT DEVELOPMENT: A SURVEY OF RESOURCES

BEVIN CLAPPER MPA CIA CGAP CR

Owner/Principal

Good Governance Solutions

After over a decade in state service at multiple agencies in Oregon, she founded Good Governance Solutions to provide risk assessment, performance auditing, training, mentoring, program evaluation, and coaching to small businesses, nonprofits, and government organizations. Bevin started her state service in 2008 after graduating from the Hatfield School of Government at Portland State University with a Masters in Public Administration. Starting her career at the Oregon Secretary of State Audit Division as a performance auditor, she moved over to internal auditing as the Chief Audit Executive mostly for the Oregon Parks and Recreation Department. Bevin serves on the board of the Salem Chapter of the Institute of Internal Auditors as the President Elect. She is also a member of the Oregon Department of Revenue's Audit Committee.



ELI RICHIE MPA CGAP

Chief Audit Executive

Oregon Department of Corrections

- DOC CAE since 2019
- Performance Auditor , Oregon Secretary of State's Audits Division
- ICMA Management Fellow – City of Mountain View, California.
- MPA, Evans School of Public Policy at the University of Washington
- President, Salem Chapter of the IIA

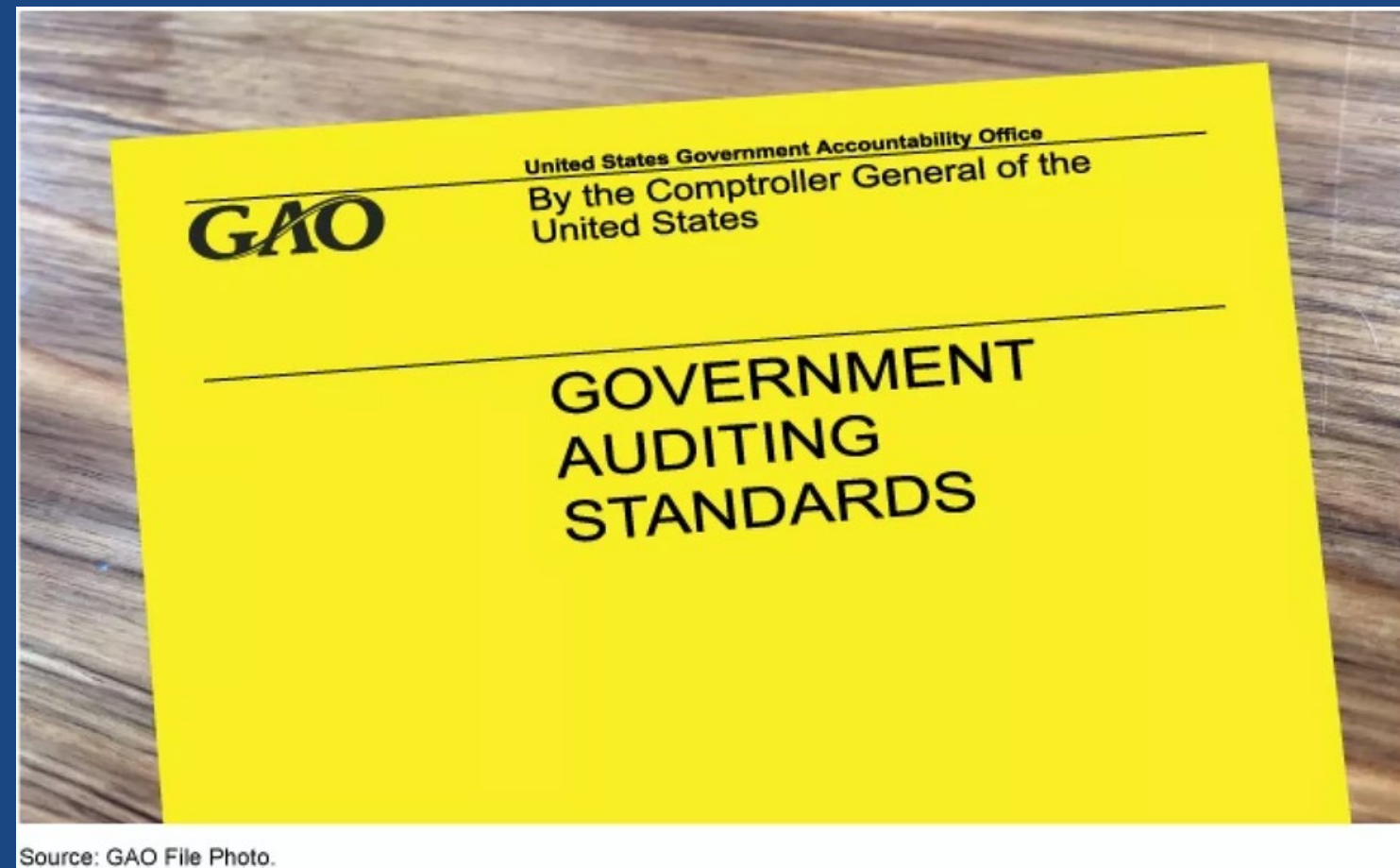
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INTERNAL AUDIT DEVELOPMENT: A SURVEY OF RESOURCES

RESOURCE 1

Government Accountability Office

- Yellow Book
- Reports and Testimonies
- Methodology
- High Risk List
- Green Book
- Financial Audit Manual
- FISCAM Audit Manual
- Center for Audit Excellence



RESOURCE 2

IIA National

- Red Book
- Certifications
- Public Sector Knowledge Center
- Searchable Database of Resources
 - Example Audit Charter.
 - IIA Maturity Model - PDF
 - Guidance (July 2022) Building an Effective Internal Audit Activity in the Public Sector



RESOURCE 3

IIA Salem

- Training
 - Low cost
 - Customized
 - Partnerships with other chapters
- Certification Support
 - CIAstudy materials at state library
- Academic Relations
 - Internship program
- Volunteer Opportunities
- Travel and Networking – IIARegional and National Conferences

Welcome to The IIA **Salem** **Oregon** Chapter!

Located in the heart of the beautiful Willamette Valley in Oregon's capital city, we have been serving members of our internal audit community since 1997.

RESOURCE 4

Professional Organizations

- NASAC-National Association of State Auditors, Comptrollers and Treasurers
 - NSAA National State Auditors Association
- ALGA Association of Local Government Auditors
- ISACA IT Audit
- ACUA Association of University Auditors
- ACFE Association of Certified Fraud Examiners
- Others?



RESOURCE 5

State Resources

- DAS Statewide Audit support
 - Jumpstart Materials
- CAEC Council
 - Mentorship Program

General Information

- [Statewide Audit Requirements](#)
- [Key Contacts](#)
 - [CAE Directory](#)
- SoS Audits Division
 - [2022-2023 Audit Plan](#)
 - [Audits Division Protocols](#)
 - [2022 Hotline Report](#)
- [JLAC and LFO Overview and Legislation](#)
- [DAS Statewide Annual Internal Audit Activity Report](#)
- [Institute of Internal Audits Salem Chapter Welcome Letter](#)
 - [How to Access the IA Library](#)
 - [IPPF Elements](#)
 - [IPPF Standards \(Red Book\)](#)
 - [IA Code of Ethics](#)
 - [IIA Public Sector Audit Center](#)
- [GAGAS Standards \(Yellow Book\)](#)
- [Oregon Accounting Manual](#)
- [Internal Audit FAQ for Directors](#)
- [Internal Controls Framework](#)
- Ethics and Independence
 - [OED Example of Annual Ethics Disclosure](#)
 - [Project-based Statement of Independence](#)

Chief Audit Executive Council

- [Welcome Letter from CAEC Council](#)
- [CAEC Charter](#)

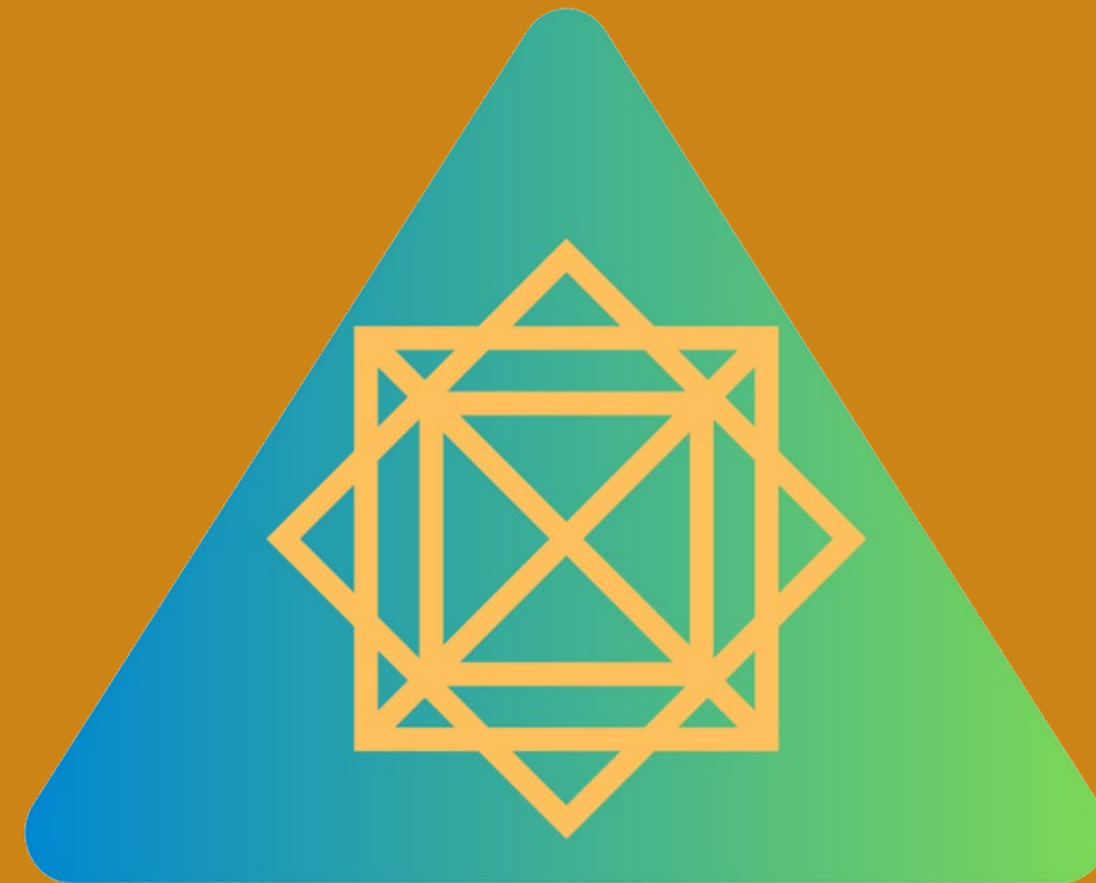
Training/Mentoring Program

- [Suggested Timeline for Establishing an IA Function](#)
- [State Library Overview](#)
- Audit Committee Charter
 - [IIA Model](#)
- Internal Audit Charter
 - [IIA Model](#)
- Quality Assurance Improvement Program (QAIP) Example
 - [CAE Compliance](#)
 - [ODE IA QAR](#)
 - [IIA Self-Assessment for Engagements](#)
 - [DAS Self-Assessment Tool](#)
 - [SAMM \(Self-Assessment Maturity Model\) Tool](#)
- Risk Assessments Background and Templates
 - [RA Guidance Handbook](#)
 - [Tool 1](#)
 - [Tool 2](#)
 - [Tool 3](#)
 - [Tool 4](#)
 - [Tool 5](#)
- [Association of Local Government Auditors - Starting a Function](#)
- [CAEC Mentorship Program Handbook](#)
- [Audit Committee Handbook can be found on the Audit Main Page](#)

RESOURCE 6

Partners and Contractors

- Price agreement - DAS
- Services
 - Engagement specific
 - Ongoing
 - Risk Assessment
 - Mentorship
 - QA



RESOURCE 7

Audit Committee

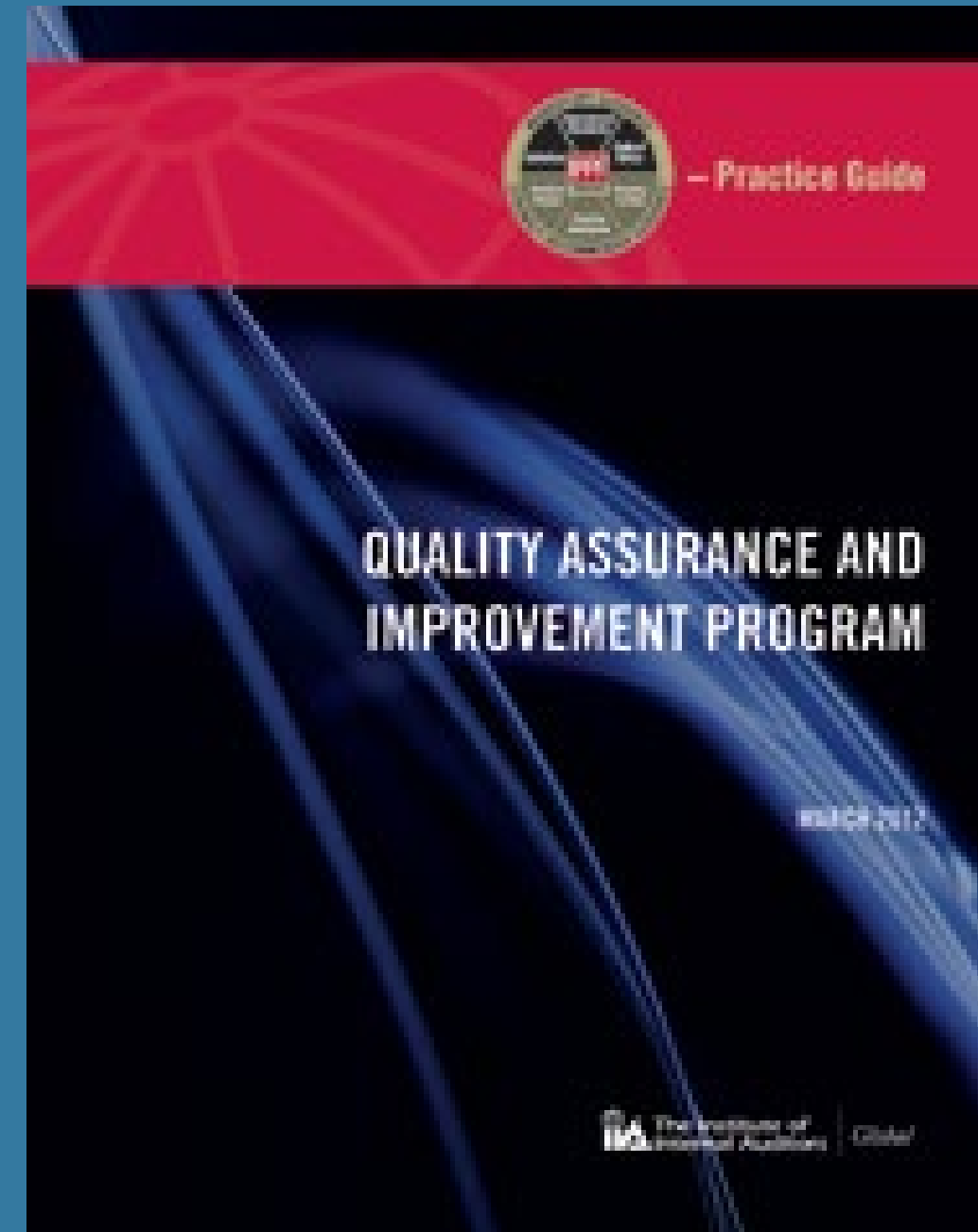
- Member s
 - (an auditor position when allowed)
- Structure and Resources
- Audit Committee Handbook



RESOURCE 8

Quality Assurance and Improvement Programs

- Trainings
- Self Assessment



RESOURCE 9

Secretary of State Audits Division

- Audit Plan
- Audit Protocols
- Audit of Internal Audits



RESOURCE 10

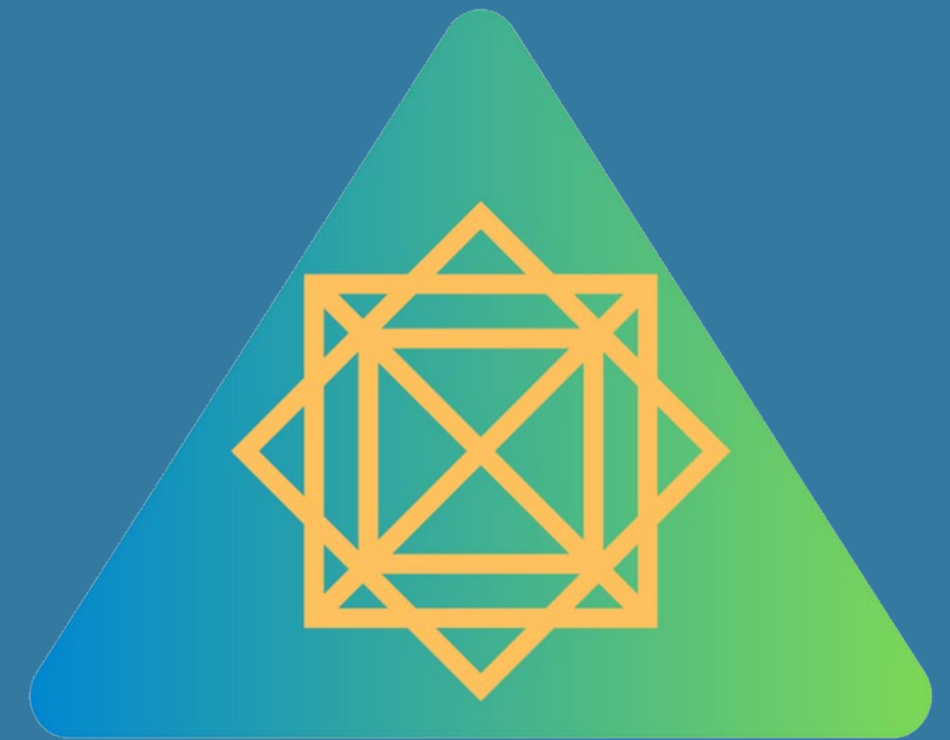
Joint Legislative Audit Committee

- Committee Meetings
- DAS Annual Report



THANK YOU

- Questions?
- Additional Resources
- Contact Info
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 - Eli.E.RITCHIE@doc.oregon.gov



GOOD GOVERNANCE SOLUTIONS