



Oregon

Tina Kotek, Governor

Department of Administrative Services

Office of the Chief Operating Officer

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MEMORANDUM

To: Agency Director
From: DAS
Date: August 10, 2023
Subject: Governor's Audit Accountability Expectations

This memo is to provide guidance when completing the Audit Accountability reporting document that is housed at this link: [State of Oregon: Department of Administrative Services - Strategic Initiatives and Enterprise Accountability](#).

Agencies are required to report to DAS on audit recommendation status twice a year. The reports are due by May 31st and November 30th each year. The first response report will be due by November 30, 2023. To give agencies time to review the data prior to reporting, there will be a 30 day cut off. So, for example for the November report the cut off date would be October 31st. Once an audit has been reported, agencies only need to include in future if there is a change to the recommendation status. This could include if an "open" recommendation has been "closed" or if a recommendation that previously was listed as "not yet started" is now "in progress or closed". If an agency has no audits or recommendations to report they can indicate this under Question 2.

The website listed above also has the link to the response form. There are two ways to report to DAS. The first is in a MS 365 survey, the second is in a PDF format for those agencies that do not have access to MS 365. Both versions can be accessed through the website. The PDF will need to be submitted via email to the following: DAS.InternalAudit@das.oregon.gov.

The information timing is based on Secretary of State Audits and agency Internal Audits completed starting January 1, 2023 going forward. If your agency has an internal audit function, it is strongly recommended that you work with them on gathering this information.

As a special note – any recommendations from the "State of Oregon Statewide Single Audit" should be reported once the audit has been published, not when separate management letters are issued to the agencies.

DAS asks agencies to report the following information about the status of each recommendation:

- **Open** – The original target date has passed and there is work left to do to address the recommendation. Please provide an updated target date as appropriate.
 - **In Progress:** The auditee has begun taking action on the recommendation but has not fully implemented it. In some cases, this simply means the auditee needs more time to work on the recommendation or is waiting for others outside the agency to take action.
 - **Not yet Started:** The auditee intends to implement the recommendation but work has not yet started.
- **Closed** – No additional work will be done to implement the recommendation.
 - **Implemented:** The auditee has fully implemented the recommendation.
 - **Auditee Accepts Risk:** The auditee will not fully implement the recommendation and is willing to accept the residual risk.
 - **No Longer Relevant:** Please also choose this category if the recommendation is no longer pertinent, such as if the program has made major changes and the finding is no longer valid, or if the agency chose to address the risk in some other way.
 - **Auditee Disagrees:** The auditee did not agree with the finding and will not be implementing the recommendation. This option can also be used if the recommendation falls outside the agencies authority.

Agencies are required to provide the Audit Report Title. This is to allow DAS to create a database of audit topics. DAS is also requesting the date the report was issued. This is to “start the clock” on implementation of recommendations – especially for those recommendations without a target implementation date, therefore falls within the 12 month end date per the Governor’s Expectations Letter.

Please contact Lisa Upshaw, DAS Chief Audit Executive, with any questions. You may also contact your agency’s Chief Audit Executive, if applicable.

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