

State of Oregon
Chief Audit Executive Council
Charter

Background

Per ORS 184.360 the Oregon Department of Administrative Services (DAS) will coordinate internal audit activities within state government to promote effectiveness. The Chief Audit Executive Council (CAEC) is an important component of DAS' ability to coordinate such activities. CAEC will serve as a collaborative group with the intent of sharing information to help promote coordination of internal audit activities between state agencies and DAS.

Purpose

The purpose of CAEC is to:

- Support internal auditing objectives of agencies and state government;
- Advise the DAS Office of the Chief Operating Officer (COO) on internal audit related business needs and challenges;
- Form workgroups and subcommittees as needed to consider and develop recommendations for internal auditing issues;
- Proactively identify and act on opportunities for multi-agency and enterprise initiatives to optimize government internal audit services;
- Facilitate cross-agency communication and collaboration to promote effectiveness; and
- Establish, promote, and support the strategic initiatives of internal auditing in state government.

Authority

The CAEC is supported by the DAS Office of the COO. This charter applies to work of the CAEC and is created per the consensus of the CAEC members coordinated by the CAEC Chair and Vice Chair.

Roles

Each member of the CAEC will:

- Routinely share information about internal audit activities occurring within their agency;
- Keep abreast of current auditing standards and requirements;
- Actively participate in discussions and workgroups;
- Promote interagency knowledge sharing and professional networking to explore and act on issues of common risk;
- Build strategic relationships and practices needed to leverage and promote opportunities for multi-agency and enterprise-level audit work;
- Participate in developing quality advice and recommendations for executive decision makers, including the DAS Office of the COO;
- Provide input about internal audit related planning, programs, policies, projects, and initiatives;
- Collaboratively plan and cooperatively act to fulfill strategic or policy direction; and
- Sponsor, authorize, and oversee CAEC activities including workgroups and communities of practice.

Scope

The CAEC strives to support individual agency audit needs while also recognizing the need for effective risk and internal audit coverage at the enterprise level. The scope of this Charter does not include CAEC approval of agency-specific audit work.

Principles

Principles guiding CAEC activities include:

- CAEC activities are supported by the agency executives.

- CAEC success depends on commitment to an environment that encourages open, candid and robust dialogue. Agency specific sensitive information will be kept confidential.
- CAEC success depends on striking the appropriate balance between agency needs and multi-agency or enterprise-level activity.
- CAEs work together to benefit state government as a whole.
- Communication between the CAEC and other stakeholder groups promotes beneficial business outcomes.
- The diverse needs and constraints of all state agencies must be considered in CAEC planning and action.

Membership

CAEC membership is comprised of the Chief Audit Executives of state agencies, or comparable position, who has responsibility for internal audit activities within that agency. A CAEC member may temporarily authorize a designee to carry out their CAEC duties.

Members of the CAEC are expected to:

- Actively participate, or send a designee to actively participate, in all scheduled meetings.
- Share information about agency business objectives and activities.
- Lead and contribute resources and time to CAEC endeavors, especially outside of formal CAEC meeting times.
- Fairly and objectively exercise best judgment in CAEC activities.
- Keep an open mind.
- Act as a communication bridge between the CAEC and agency leadership (including audit committee members).

Elections

The Chairperson and Vice-Chairperson must be current members of the CAEC. The Chairperson and Vice-Chairperson each serve a one-year term of office. The position of Chairperson is filled by the Vice-Chairperson at the July meeting of the CAEC or for the remainder of the term after the position of Chairperson is vacated. The position of Vice-Chairperson is elected from the CAEC membership by a vote of the membership.

Meetings

The CAEC will meet approximately quarterly. Meetings will be scheduled at the call of the Chair. The DAS Deputy COO and the Oregon Audits Division Director are also invited to attend the CAEC meetings. Other invited guests may attend the meetings at the discretion of the Chairperson.

Support

The Chairperson will prepare and distribute a meeting agenda at least one week in advance of every meeting. Notes will be taken at each meeting by the Vice Chair and will be reviewed and approved by the CAEC members at the beginning of the next meeting. CAEC members may be called upon to contribute additional administrative or professional support when needed.

Changes to the Charter

Changes may be made to the Charter based on a recommendation of the CAEC. The CAEC shall review and, if warranted, update this Charter at least biennially.