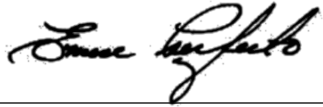




Policy Name: Internal Audit Report Distribution	Number: 404.100.01.002
Division: Executive	Effective Date: 2/1/2025
Responsible Section: Administration and Internal Audit	
Approved by: Oregon Public Defense Commission	Approval Date: 1/15/2025

PURPOSE: This policy outlines the protection(s) afforded to audit work (both internal and external) prior to completion as well as related communication engagements with Oregon Public Defense Commission (OPDC) Management and the Commission.

AUTHORITY: ORS 297.250(1), ORS 192.345(37), ORS 192.355(1), ORS 184.360(4), OAR 166-300-0025(9), OAR 125-700-0140(4), OAR 125-700-0135(7), the Internal Audit and Audit Committee Charters and applicable Institute of Internal Audit (IIA) standards.

APPLICABILITY: This policy applies to all OPDC audit reports originating from OPDC Internal Audit or under contract between OPDC and an External Auditor.

DEFINITIONS FOR PURPOSES OF THIS POLICY: See OAR 125-700-0015.

POLICY: This policy is in response to the need for added clarity regarding the protections afforded audit work prior to completion and related communication engagements with OPDC Management and the Commission.

Protection of Preliminary Audit Information: While completing an OPDC approved audit (internal or external), any audit specific information gathered by auditors is protected from public disclosure under ORS 192.345(37) and ORS 192.355(1).

Any audit-related discussions between auditors and involved staff are not to be discussed more broadly until the audit report is completed to avoid misunderstandings and false conclusions.

Management and Commission Engagement: Upon conclusion of an initial audit report draft, the auditor will provide the most senior-level manager of the function being audited with an electronic copy of the initial draft report to reaffirm the auditor's evaluative methodology, scope completion, and interpretation of results.

After completing any needed edits or remaining work, the auditor will complete a final draft of the audit report and schedule an exit conference with applicable staff involved in the audit.

After the exit conference has concluded, the Auditor will provide the OPDC Director with the final draft of the audit report to which a formal response is required. Affirmed findings require a corrective action plan with timeline and ownership. Rejected findings require an explanation along with a statement of risk acceptance (as applicable).

Upon inclusion of the OPDC Director's response to each audit finding (either in the body of the report or as a separate attachment) the final draft audit report becomes a completed audit report, and an electronic copy is sent to the following stakeholders:

- 1) OPDC Director
- 2) OPDC Deputy Director
- 3) OPDC Executive Team
- 4) The Audit Coordinator (Point of Contact).
- 5) Chair of the Commission
- 6) All Audit Committee members
- 7) Secretary of State Audits Division¹

Further, the Chief Audit Executive (CAE) uploads a summary of each audit report directly to the Commission's SharePoint site² and notifies Commission members (via e-mail) of the update and availability of the full report upon request.

¹ Per ORS 297.250(1)

²

<https://oropdefense.sharepoint.com/sites/PDSC/Shared%20Documents/Forms/AllItems.aspx?viewid=66f91707%2D9503%2D4a02%2D9d36%2D6433093c7965>

Audit Report Retention: Per OAR 166-300-0025(9) audit reports completed by internal auditors and submitted to the Office of the Secretary of State.

Approved by: OPDC
Prepared by: Internal Audit
Reviewed by: Executive Team and Audit
Committee
Publish: Externally and Internally