Oregon Parks and Recreation Commission

November 18th, 2020

Agenda Item: 3c           Informational

Topic: Annual Audit Committee Update

Presented by: Bevin Clapper, Chief Audit Executive

Summary of Reviews, Audits and Reports for FY 2020 (full reports available upon request).

Please note: The COVID emergency severely impacted the OPRD Audit Plan. An audit planned on construction projects was not completed because the reduction of the construction budget changed the risk profile. The Chief Audit Executive (CAE) was on special assignment related to adjustments to agencies priorities after the COVID closures.

In June, Bevin lead a Quality Assurance Review (QAR) at the Department of Education. This QAR was part of a reciprocal agreement with other state agencies administrated by the Department of Administrative Services and the Chief Audit Executive Council. OPRD is required to participate in two QARs in order to receive a QAR. Bevin has lead QARs at PERS and Department of Education so we are set to receive our QAR in 2021 or 2022 as statewide resources are available.

Contract & Procurement Law Training Review

- Presented to the Audit Committee: 10/22/2019
- Summary of Results: The purpose of this review is to determine the Oregon Parks and Recreation Department’s (OPRD’s) compliance with the Contract and Procurement Training Law (training law) and the Department of Administrative Services (DAS) statewide policy on procurement training. As of July 24, 2019, thirteen OPRD employees who have administered contracts or conducted procurements have not had the mandatory training required by the training law effective on January 1, 2019.
- Recommendations:
  - All Contracting and Procurement Unit staff should be trained under the requirements of the training law at a minimum.
  - The audit team recommends that when employees are hired into management positions or positions that have specific contract administration duties on contracts over $150,000, a training analysis should be conducted to determine if the employee’s duties require them to complete courses required under the training law.
• The audit team also recommends the CPU manager explore an agreement with DAS to allow OPRD staff to complete only certain modules from the contract administration training course like the Department of Corrections.

Construction Quality Assurance Consulting Project
• Memo to Management: 1/28/2020
• Project Overview: In June of 2019, the OPRD Audit Committee approved a consulting project to:
  • research construction quality assurance best practices,
  • assess OPRD’s current construction project management practices with a specific focus on quality assurance efforts,
  • complete a root cause analysis of major risks to OPRD’s construction projects,
  • and recommend improvements to OPRD’s construction quality assurance program.

Qualified Archeologist Review
• Memo to Management: 7/16/2020
• Project Overview: OPRD became informally aware of concerns regarding our administration of the State Historic Preservation Office’s Qualified Archaeology Program. A review of the program was completed. No fraud, waste, or abuse was observed but program improvement recommendations were made.

FY2020 Audit Plan
• Approved by the Audit Committee: 6/20/19
• The audit plan presented below is based on actual work performed. Orange highlighted projects indict significant reduction in hour estimates from original audit plan. Green highlighted projects indict significant increases in hour estimates from original audit plan.
## Prior Action by Commission

The last audit committee update was November 20th 2019.

## Action Requested

None

## Prepared by

Bevin Clapper, Chief Audit Executive