

July 19<sup>th</sup> 2023

## Internal Audit Report and Risk Assessment Submissions

### Guidance for sending risk assessments and audit reports to the Oregon Secretary of State Audits Division

In accordance with Oregon Revised Statute 297.250 and Oregon Administrative Rule 125-700-0140, Executive department agencies must submit risk assessments and completed audits to the Audits Division. The following guidance outlines the process for making these submissions. All questions can be addressed to Krystine McCants, Principal Auditor, at [Krystine.MCCANTS@sos.oregon.gov](mailto:Krystine.MCCANTS@sos.oregon.gov) or 971-394-0592.

1. Submissions should be made electronically, where possible, to [Krystine.MCCANTS@sos.oregon.gov](mailto:Krystine.MCCANTS@sos.oregon.gov). Please include your agency acronym and Risk Assessment or Audit Submission in the subject line. Attach a copy of the report(s) and provide a brief note about the submission in the email body. If the report contains sensitive information, please make arrangements for secure transfer in advance.
2. PDF, Excel, and Word files are preferred.
3. Please submit the documents within 30 days of completing the work product.

### How the Audits Division uses this information

The Audits Division reviews each submission to the office. During the review, auditors look for relevant risks and audit ideas to incorporate into the division's risk assessment process. Furthermore, when audit teams have an audit engagement with a particular agency, they review submitted risk assessments and audit reports to gain an understanding of the risk profile of the agency and to identify any recent audit work performed on the topic they are auditing. The Audits Division will retain audit reports and risk assessments for 5 years, per OAR 166-300-0025(9). The Audits Division's standard practice for public records requests, for third party documents, is to refer the requestor to the agency who owns the document.