

Agenda Item No:	D
Title:	Approval of Oregon Department of Forestry Audit Committee Member
Date of Presentation:	November 7, 2008
Contact Information:	Marvin Brown, State Forester, 503/945-7211 mbrown@odf.state.or.us

## SUMMARY

The State Forester has identified an individual to serve on the Oregon Department of Forestry Audit Committee (ODFAC). Department guidance requires that the Board approve the appointment of all individuals to ODFAC. The individual being submitted for approval at this time is:

**Dave Lorenz**, District Forester, Western Lane District, ODF

Mr. Lorenz has a BS in Forest Management from Oregon State University and a BS in Business Management from Linfield College. Mr. Lorenz began his service with the Department in 1986 as a Forest Technician on the Elliott Forest out of the Reedsport office. Mr. Lorenz then became a Stewardship Forester in the Roseburg office in 1990. He became the Assistant to the Southern Oregon Area Director in 2004, and just this year became the District Forester of the Western Lane District. Mr. Lorenz's experience in and with a variety of divisions and areas will make him an asset to the committee.

## CONTEXT

The *International Standards for the Professional Practice of Internal Auditing* (the Standards) refer to the internal audit function dealing with and reporting to the "board." The glossary to the Standards clarifies that the use of the term "board" in the Standards includes a body designated by a governing board to handle audit issues, such as an audit committee.

The *ODF Quality Assurance Program and Audit Committee Charter* (the Charter) requires that the Board approve the individuals the State Forester proposes as members of the ODFAC. The current process for Board approval of ODFAC members was developed to maintain the link the Board should have in designating and overseeing what is in effect a "subcommittee" of the Board, but at the same time limit the time and effort by Board members on this process. This process in the Charter can be changed through time based upon the involvement the Board feels they need to have on this matter.

## RECOMMENDATIONS

The Department recommends that the Board approve Mr. Lorenz as an ODFAC member.