

OUR VIEW

Oregon audits a good idea if done right

Oregon's latest "Annual Report of Statewide Internal Audit Activities" might be a perfect sleep aid. But that annual report is a really good idea. That is, it's a really good idea if it's done right. Big state agencies in Oregon are basically required by law to take a hard, objective look at themselves every year and figure out what they might need to do better. It could lead to improvement in government. And the audits improve transparency. They give Oregonians a window into how government agencies are doing.

This year, the executive summary of the report is packed with good news. Agencies completed 56 audits. Three agencies got top marks from "external quality reviews." Fully 21 of the state internal auditors hold advanced degrees. And the highlight reel goes on with more.

Read just that executive summary and it seems like it's going great. Dig deeper, though, and the state actually met only one of its goals for internal audits. Some agencies didn't even do them. There are, of course, excuses for not doing them. There always are.

One goal is that 100% of state agencies comply with ORS 184.360. That's the state law that requires internal audits. The state didn't hit it.

Just 79% of the required agencies produced a risk assessment of the agency that conforms to national standards.

Just 72% completed at least one audit per year based on their annual report.

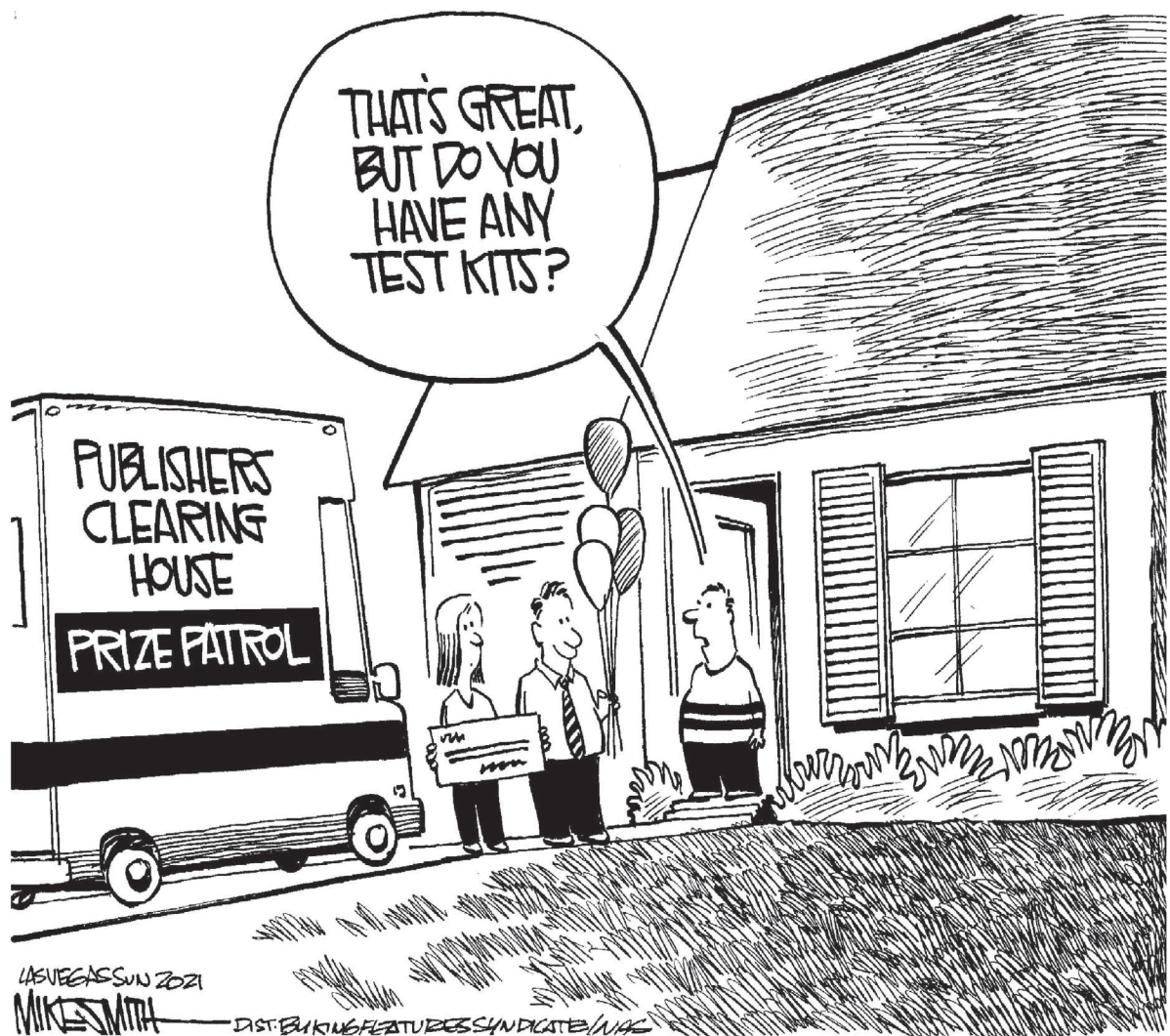
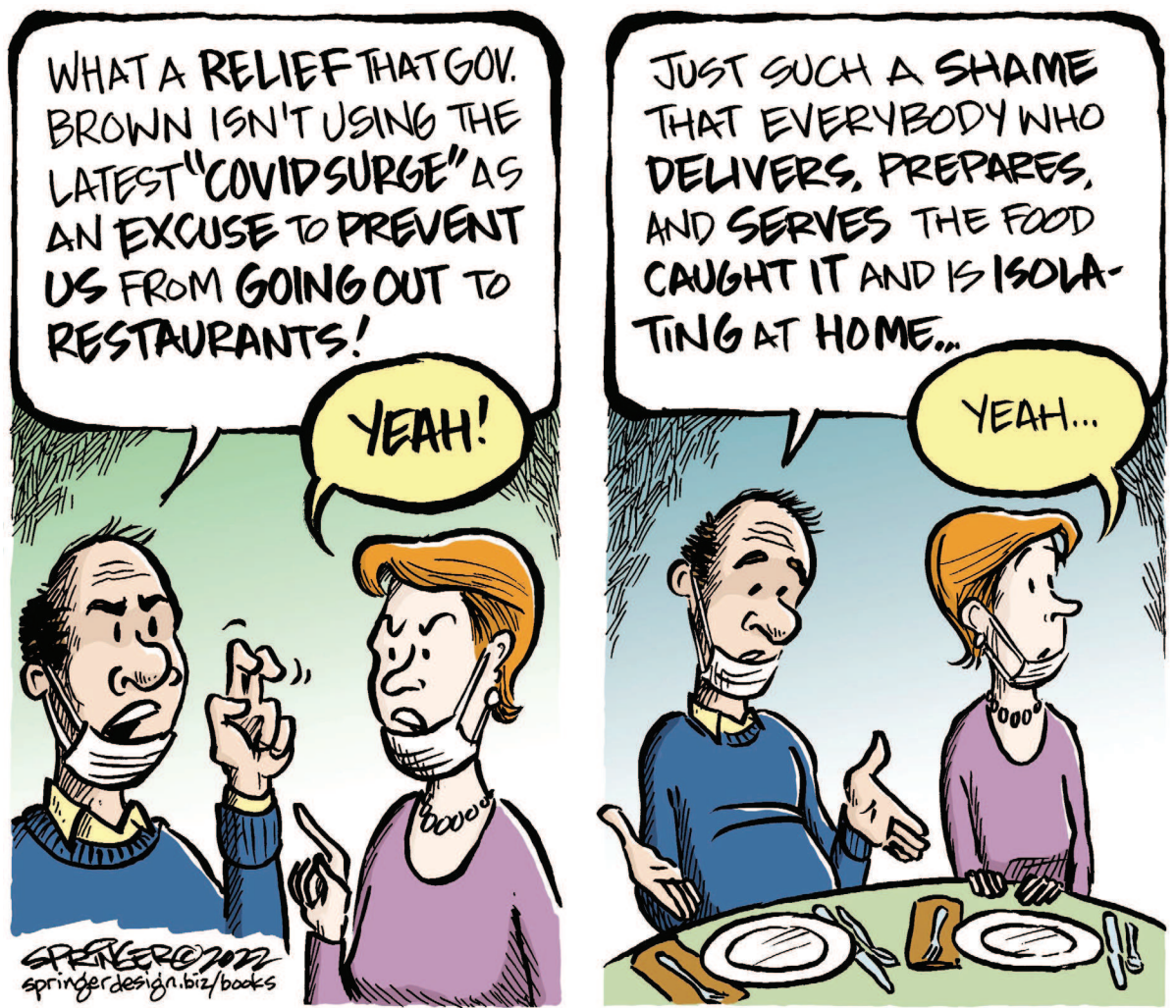
Just 69% completed a governance or risk management audit in the last five years.

The state also aims for a goal that 75% of state agencies complete an annual audit plan each year. Just 55% of agencies did.

The state's final two goals for internal audits have to do with using audits to improve government. One is that agencies do surveys after an audit to figure out ways to improve how they do audits. Just 83% did.

We had to chuckle when we saw the one goal that the state achieved. It's related to that last goal of conducting surveys after an audit. The state hopes that at least 90% of survey responses affirmatively state that the audit provided value to the organization. Fully 100% percent believed the audit work had value — now if only more agencies would actually do the audits as required.

If this report is to be truly useful, shouldn't the executive summary highlight that actually, year after year, many state agencies don't get these audits done? Shouldn't there be a brief summary about what each internal audit did find?



OFF THE BEATEN PATH

A hygge celebration

Outside the wind howled, the evening blustery and dark — perfect for a hygge (pronounced hoo-ga) celebration.

I first learned about hygge when researching why the Danes are rated as being "happy people." Some of our ancestors emigrated from Denmark. All happily never returned to live there after they settled in America. Still, family enjoyed customs and foods from the Old Country.

Hygge suggests a cozy togetherness, enjoying simple pleasures. On a stormy night, one might feel hygge at home gathered with a friend or family, wearing warm fuzzy socks and a knit sweater, sipping cocoa served with fresh bread or pastry in front of a fire.

While attending a couple of Scandinavian festivals in Oregon, we discovered Danish aebleskivers. They are round like a small golf ball and taste similar to a gourmet pancake.

The aebleskiver pan has round holes like a half-shell egg holder. The cook dribbles a few drops of cooking oil in the bottom of each, then pours in the batter. As the bottom browns, the cook uses a wooden skewer to slightly turn the aebleskivers so the uncooked dough falls against the hot pan.

The cook keeps turning each aebleskiver until a round shape is achieved and the dough is done throughout. Serve with a dusting of powdered sugar, jam or applesauce.

In other ancestral countries, we found memorable cultural treat-



Jean Ann Moultrie

ures. In Finland, the composer Jean Sibelius stirs patriotism with his composition titled "Finlandia." And the Finnish word sisu inspires citizens. Approximate meaning: "to have great courage" or "have a lot of guts."

Along with researching our ancestral sites, we enjoyed learning about others' native lands.

An area student in the medical field from Ethiopia agreed that if we purchased the ingredients for "spicy chicken," she'd cook us up a pot.

We located an Ethiopian grocery store where we could purchase the flat bread known as injera, made from teff flour. The bread looked smooth on one side and had a bubbled look like yeast bubbles on the other side — perfect for tearing off a piece and scooping up the spicy chicken.

The student wore her native dress and taught us a few words of Amharic, their native language.

We happened onto a First Nation celebration during a daylong trip when our vehicle broke down.

While getting our car repaired, we were invited by locals to join them at a nearby reservation to honor foreign war veterans. Each honoree was presented with a commemorative wool blanket.

We snacked on fry bread while watching native dances, the dancers accompanied by drums and sing-

ing. An enriching and enlightening experience.

The shocking news from my DNA test results showed a greater percentage of Norwegian than Danish ancestors. Previously, I had never known about any ancestors from Norway.

I travel on the VLB (very low budget) travel plan. When I've visited Scandinavia, I've concentrated on visiting ancestral sites, and with my limited travel time, I've never visited Norway.

Can I still claim Danish hygge and aebleskivers?

Norway — another northern country, mountainous, with long, cold winters. Why not something out in the balmy, palm tree-filled South Pacific?

Research showed Denmark and Norway were ruled as one country years ago. In fact, the concept of hygge originated in Norway! I find Oluf and Mette, the Norwegian ancestors, six generations back, born in Norway, married and died in Denmark.

At home this winter, we'll enjoy Norwegian-style hygge and a Norwegian-style hygge picnic next summer.

Jean Ann Moultrie is a Grant County writer. This winter she hopes to enjoy Norwegian-style salmon, Swedish meatballs, Finnish rye bread, enchiladas, Moroccan tangine with chicken, coconut cream pie, fry bread, aebleskivers and Oregon sourdough biscuits at the kitchen table.

IN THE NEWS:



THE JANUARY 6TH CAPITOL RIOT RESULTS IN 725 ARRESTS...



AND IT NEEDS TO BE 726.

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