

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER AND RESOLUTION
NO: 13-12-17-02

IN THE MATTER OF ACKNOWLEDGING
RECEIPT OF THE LANE COUNTY
COMPREHENSIVE ANNUAL FINANCIAL
REPORT (CAFR) FOR THE YEAR ENDED
JUNE 30, 2013, AND CORRECTIVE ACTION
PLAN FOR DEFICIENCIES CONTAINED
THEREIN

WHEREAS, ORS 297.465(2) requires that a copy of the audit report be furnished to each person who was a member of the governing body at the end of the calendar or fiscal year and to each member of the current governing body; and

WHEREAS, ORS 297.446(2) requires that upon receipt of an audit report under ORS 297.465 the governing body of a county shall determine the measures it considers necessary to correct any deficiencies disclosed in the report and shall adopt a resolution setting forth the corrective measures it proposes and the period of time estimated to complete them; and

WHEREAS, ORS 297.465(3) requires the municipal corporation shall file one copy of its audit report with the Secretary of State.

WHEREAS, ORS 297.466 (3) requires that within 30 days after a county files a copy of its audit report with the Secretary of State under ORS 297.465 a copy of the resolution prepared under the preceding section shall also be filed; and

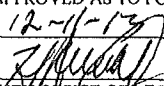
WHEREAS, the independent auditor's report noted one significant deficiency over internal controls over federal programs; and

WHEREAS, the independent auditor's report noted one compliance violation of Oregon Minimum Audit Standards.

NOW, THEREFORE, the Board of County Commissioners of Lane County **ORDERS and RESOLVES** as follows:

1. Receipt of the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013, is acknowledged; and
2. That a copy of the audit report be filed with the Secretary of State; and
3. That the Financial Services subdivision of County Administration – Operations undertake the Corrective Action Plan agreed upon in Attachment A.

ADOPTED this 17 day of December, 2013.

APPROVED AS TO FORM
Date 12-17-13

LANE COUNTY OFFICE OF LEGAL COUNSEL



Sid Leiken, Chair
Lane County Board of Commissioners

THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDER 13-12-17-02 ATTACHMENT A

Corrective Action Plan

Significant deficiency over internal controls over federal programs:

The County did not report sub-awards under the Federal Funding Accountability and Transparency Act (FFATA).

Remedy:

The County was not aware of this reporting requirement. All County departments will be provided educational and compliance materials which they will institute into their respective grant compliance programs and procedures to ensure full compliance from here on out.

Compliance violation of Oregon Minimum Audit Standards:

The County Treasurer did not timely communicate to the State Treasurer that the County opened up two new bank accounts. State rules require the County to report new relationships with depositories within three business days.

Remedy:

The County Treasurer will amend the Investment Policies and Procedures to include the three-day reporting requirement as required by ORS 295.006(3).