

THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDER) IN THE MATTER OF ACKNOWLEDGING RECEIPT OF
12-12-11-01) THE LANE COUNTY COMPREHENSIVE ANNUAL
) FINANCIAL REPORT (CAFR) FOR THE YEAR ENDED
) JUNE 30, 2012, 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 exception to compliance with Local Budget Law;

IT IS HEREBY ORDERED that the Board of Commissioners acknowledges receipt of the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2012; and it is

FURTHER ORDERED that a copy of the audit report be filed with the Secretary of State; and it is

FURTHER ORDERED AND RESOLVED that the Financial Services Division shall undertake the Corrective Action Plan agreed upon in Attachment A.

Dated this 11th day of December, 2012.


SID LEIKEN, CHAIR
Board of County Commissioners

APPROVED AS TO FORM
Date 12-4-12 by [Signature]
OFFICE OF LEGAL COUNSEL

THE BOARD OF COUNTY COMMISSIONERS, LANE COUNTY, OREGON

ORDER 12-12-11-xx ATTACHMENT A

Agreed upon corrective measures:

Special Revenue/Services Fund (Special Revenue Fund): Expenditures exceeded appropriations authorized by the Board of County Commissioners.

Remedy: The Finance division and the Budget division have merged, which has increased communication between the two disciplines, allowing for better coordination in the budget and financing of interfund loans.