

- a. The County received an unqualified opinion from the auditors, indicating that the financial statements fairly represent the financial position of Multnomah County.
- b. The auditors and management did not encounter any disagreements.
- c. The financial reports were prepared according to generally accepted accounting principles.
- d. The auditors did not determine any audit adjustments.
- e. The County complied with:
 - i. The legal requirements related to debt.
 - ii. The appropriate laws pertaining to programs funded by other governmental agencies.
 - iii. ORS 279 regarding awarding of public contracts.
 - iv. Cost accounting guidelines
- f. In connection with the financial statement audit, there were no significant deficiencies..
- g. In connection with the audit of the County's expenditures of Federal awards, the auditors did not identify any findings or related questioned costs.

3. Explain the fiscal impact (current year and ongoing).

No fiscal impact.

4. Explain any legal and/or policy issues involved.

N/A - none

5. Explain any citizen and/or other government participation that has or will take place.

N/A - none

Required Signature

**Elected Official or
Department/
Agency Director:**



Date: 1/8/13