



Lynda GROW <lynda.grow@multco.us>

R.2 & R.3 for tomorrow....

5 messages

Lynda GROW <lynda.grow@multco.us> Wed, Dec 11, 2013 at 1:07 PM
To: Steve MARCH <steve.march@multco.us>, Emerald WALKER <emerald.walker@multco.us>
Bcc: Lynda GROW <lynda.grow@multco.us>, Marina BAKER <marina.baker@multco.us>

Paige was just in here. She said she and Liz were asking where the Board's action is to accept the CAFR. This is the same thing I mentioning last week. R.2 is listed as a briefing, with no action is indicated by the paperwork, just as we did in years past. R.3 is listed as the resolution acknowledging the budget violation, not receiving the CAFR. On Jan. 12, 2012, the Board adopted a Resolution acknowledging receipt of the CAFR for 2011 and describing corrective action. Jan. 17, 2013, the Board adopted a Resolution for 2012, but it only recognizes the corrective action. However, in the body of the APR, it says: **This resolution acknowledges the Board's receipt of the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2012 and accepts the findings contained therein.**

I have attached the documentation and am sending this query to you because you are the signer on the APR. Can you let us know if any changes need to be made, or whether the process has changed? I just wasn't really sure.

I am copying Emerald to let her know Paige and Liz have raised questions about this.

--

Lynda J. Grow, Board Clerk
Multnomah County Board of Commissioners
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8 attachments

-  **APR_FY13 CAFR Presentation.docx**
41K
-  **APR FY 13 MCSO Budget Violation.doc**
67K
-  **RES FY 13 MCSO Budget Violation.doc**
36K
-  **APR External Audit 1-17-13.doc**
126K
-  **APR_Budget Violation 2012 CAFR Acceptance.doc**
74K
-  **RES Budget Violation 2012 CAFR Accepted.doc**
87K
-  **APR_Res Accept CAFR & Corr Report.doc**
162K
-  **RES_FY2011 CAFR Accept & Corr Action.doc**
33K

Steve MARCH <steve.march@multco.us>

Wed, Dec 11, 2013 at 1:18 PM

To: Lynda GROW <lynda.grow@multco.us>

Cc: Emerald WALKER <emerald.walker@multco.us>, Jacquie WEBER <jacquie.a.weber@multco.us>, Jenny MADKOUR <jenny.m.madkour@multco.us>, Mark CAMPBELL <mark.campbell@multco.us>, Cara FITZPATRICK <cara.fitzpatrick@multco.us>

Thanks Lynda,

As it turns out the "acceptance" is sort of a misnomer in that it is only done when there are Budget Law violations and Corrective Actions; Budget Law, as I was told, doesn't require "acceptance" if there are no significant deficiencies that rise to the level of budget law violations. Unfortunately this makes the third year in a row that that is the case but it isn't always and the corrective action - MCSO's R-4 acknowledges that and proposes the County's corrective action thus accepting the finding in the audit. I've cc'd the appropriate folks to chime in if I've gotten it wrong.

Steve

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--

Steve March, PhD
Certified Internal Auditor
Multnomah County Auditor
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Portland, OR 97214
Desk [503-988-5709](tel:503-988-5709)
Office [503-988-3320](tel:503-988-3320)

Lynda GROW <lynda.grow@multco.us> Wed, Dec 11, 2013 at 1:38 PM
To: Steve MARCH <steve.march@multco.us>
Cc: Emerald WALKER <emerald.walker@multco.us>, Jacquie WEBER <jacquie.a.weber@multco.us>, Jenny MADKOUR <jenny.m.madkour@multco.us>, Mark CAMPBELL <mark.campbell@multco.us>, Cara FITZPATRICK <cara.fitzpatrick@multco.us>

[ok, thank you.](#)

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Lynda GROW <lynda.grow@multco.us> Wed, Dec 11, 2013 at 1:39 PM
To: Matthew LASHUA <matthew.lashua@multco.us>

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Lynda GROW <lynda.grow@multco.us> Wed, Dec 11, 2013 at 1:39 PM
To: Marina BAKER <marina.baker@multco.us>

----- Forwarded message -----

From: **Steve MARCH** <steve.march@multco.us>
Date: Wed, Dec 11, 2013 at 1:18 PM
Subject: Re: R.2 & R.3 for tomorrow....
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