



Lynda GROW &lt;lynda.grow@multco.us&gt;

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

5 messages

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**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.

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Lynda J. Grow, Board Clerk  
Multnomah County Board of Commissioners  
501 SE Hawthorne Blvd., Ste. 600  
Portland, OR 97214-3587  
Ofc: 503-988-5274 Cell: 971-227-0475  
[lynda.grow@multco.us](mailto:lynda.grow@multco.us)

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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

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**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**  
501 SE Hawthorne, #601  
Portland, OR 97214  
Desk [503-988-5709](tel:503-988-5709)  
Office [503-988-3320](tel:503-988-3320)

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

[ok, thank you.](#)

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

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

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

From: **Steve MARCH** <[steve.march@multco.us](mailto:steve.march@multco.us)>  
Date: Wed, Dec 11, 2013 at 1:18 PM  
Subject: Re: R.2 & R.3 for tomorrow....  
To: Lynda GROW <[lynda.grow@multco.us](mailto:lynda.grow@multco.us)>  
Cc: Emerald WALKER <[emerald.walker@multco.us](mailto:emerald.walker@multco.us)>, Jacquie WEBER  
<[jacquie.a.weber@multco.us](mailto:jacquie.a.weber@multco.us)>, Jenny MADKOUR  
<[jenny.m.madkour@multco.us](mailto:jenny.m.madkour@multco.us)>, Mark CAMPBELL <[mark.campbell@multco.us](mailto:mark.campbell@multco.us)>,  
Cara FITZPATRICK <[cara.fitzpatrick@multco.us](mailto:cara.fitzpatrick@multco.us)>

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