

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON**

RESOLUTION NO. 2013-165

Acknowledging a Budget Violation Incurred in Fiscal Year 2013 and Describing the Sheriff's Office Corrective Action Plan as Prescribed in ORS 297.466.

The Multnomah County Board of Commissioners Finds:

- A. The County's external financial audit for the year ending June 30, 2013 notes expenditures in excess of appropriations in the General Fund.
- B. Local Budget Law ORS 294.100 does not allow the expenditure of monies beyond the legal appropriation authority.
- C. Expenditures in the General Fund for the Sheriff's Office exceeded appropriations by \$508,000.
- D. The over expenditure was primarily due to an unprecedented increase in personnel overtime costs due to suicide watch hour requirements for the Corrections Division which was not adequately identified in Fiscal Unit forecasts. For FY13, the suicide watch totaled 13,000 hours above the budgeted hours which cost roughly \$1 million dollars in unbudgeted overtime spending. The over expenditure was funded by available fund balance.
- E. In order to prevent future instances of noncompliance, Sheriff's Office management has improved both financial and operational reporting, is conducting formal monthly reviews of expenditures and revenues to ensure potential over-spending is identified early allowing time to develop a corrective action plan or take other necessary measures. The Sheriff's Office recognizes we are accountable to the Board for any over-spending and that any corrective action plan or requests for budget modifications will be initiated by Sheriff's Office management.

The Multnomah County Board of Commissioners Resolves:

- 1. A budget violation was incurred in fiscal year 2013 in the General Fund by the Sheriff's Office.
- 2. ORS 297.466 requires the Board to submit corrective measures to the Secretary of State's Office within thirty days from the submission of the County's Comprehensive Annual Financial Report (CAFR) to the Secretary of State.

3. The Sheriff's Office is conducting formal monthly reviews of expenditures and revenues to ensure potential over-spending is identified early allowing time to develop a corrective action plan or take other necessary measures. The Sheriff's Office recognizes we are accountable to the Board for any over-spending and that any corrective action plan or requests for budget modifications will be initiated by Sheriff's Office management.

ADOPTED this 12th day of December, 2013.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Marissa Madrigal, Acting Chair

REVIEWED:
JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By
Jacqueline A. Weber, Deputy County Attorney

SUBMITTED BY: Mark Campbell, CFO, Department of County Management.