

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

In the Matter of Correcting the)
Audit Deficiency noted in the)
FY2008-2009 Columbia County) RESOLUTION NO. 19-2010
Audit)

WHEREAS, the 2008-2009 Audit noted over expenditure of budget appropriations in violation of Local Budget Law, ORS 294.435; and


WHEREAS, pursuant to ORS 297.466 the County is required to adopt a resolution setting forth the measures it proposes to correct deficiencies noted in the 2008-2009 audit report, and the period of time estimated to complete the corrections;

NOW, THEREFORE, IT IS RESOLVED, as follows:

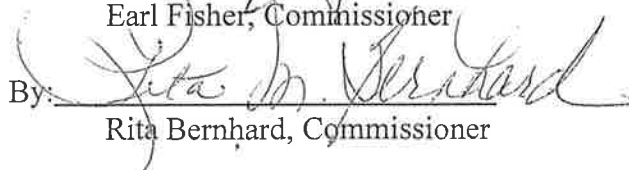
1. The County adopts the Plan to Correct Audit Deficiencies, setting forth the corrective measures it proposes, which is attached hereto as Exhibit A, and is incorporated herein by this reference.
2. The Plan set forth in Exhibit A shall be implemented during the FY2009-2011 years.

DATED this 19th day of May, 2010.

BOARD OF COUNTY COMMISSIONERS
FOR COLUMBIA COUNTY, OREGON

By: 
Anthony Hyde, Chair

By: 
Earl Fisher, Commissioner

By: 
Rita Bernhard, Commissioner

Approved as to form

By: 
Office of County Counsel

Exhibit A

Plan to Correct Audit Deficiencies

Objective:

Assure that over expenditures of appropriated budget amounts do not occur.

Plan and Time Line:

FY2009-2010

1. Design methodology for a tracking system for budget appropriations and projected utilization of resources which will identify needed budget adjustments ahead of expenditure
2. Pilot usage of tracking system in advance of current fiscal year close
3. Make classification adjustments for transfers included in upcoming budget year

In this fiscal year, systematic tracking will begin and the stage will be set in the next fiscal year's budget for easier local budget law compliance.

FY2010-2011

1. Carry out budget appropriations and projected utilization of resources tracking system
2. Assess whether the tracking system requires a higher/lower staffing level to implement and present findings.

In this fiscal year, the budget law violation addressed by this plan will not recur as systematic tracking will have been instituted for the entire fiscal year run.

In addition, the cost of gaining compliance will be assessed so that on going compliance can be sustained.