



# BOARD OF COUNTY COMMISSIONERS

KATHY GEORGE • ALLEN SPRINGER • MARY STARRETT

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August 21, 2014

H. A. Gard, Administrator  
Rail and Public Transit Division  
555 13<sup>th</sup> St NE, Ste 3  
Salem, OR 97301-4179

Dear Mr. Gard,

In response to your letter dated June 27, 2014 in regards to Yamhill County's Annual Audit for the fiscal year ended June 30, 2013, we have taken the following steps to correct the conditions outlined in Section III – Federal Award Findings and Questioned Costs:

- 2013-04 "The County will initiate a process to review and approve the costs charged to the programs before they are submitted to ODOT for reimbursement."
  - In addition to the existing process which requires original documentation be submitted to the County's central accounting office for review and payment, the requests for reimbursements to ODOT, prepared by the program manager, will be reviewed by the County Finance Manager prior to submission.
- 2013-05 "The County will develop a system to track the submission of reports to ODOT on a timely basis."
  - Previous reports were unable to be completed on a timely basis due to a vendor not submitting invoices as scheduled. This situation has been corrected. Reports will now be submitted within the 45 day window allowed and as noted above will have an additional internal review.

The plan was reviewed and accepted by the Board of Commissioners on August 21, 2014.

Sincerely,

  
Allen Springer, Chair

Yamhill County Board of Commissioners

cc: Margaret Cole, External Audit Manager  
Becky Weaver, Yamhill County Finance Manager

Accepted by Yamhill County  
Board of Commissioners on  
8-21-14 by Board Order  
# 14-520

## Lucy Flores Mendez

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**From:** Laura Tschabold  
**Sent:** Wednesday, August 20, 2014 2:00 PM  
**To:** Allen Springer; Kathy George; Mary Starrett  
**Cc:** Lucy Flores Mendez; Laura Tschabold  
**Subject:** Add-on Item - Response to ODOT

Commissioners – if you recall, when auditing fiscal year 2012-13 our auditors had some questions about how certain aspects of our transit grants were being handled. Mary, please let me know if you weren't briefed on the issue and I can fill you in.

We implemented revised procedures to address the concerns prior to the end of the fiscal year and audit completion. Oregon Department of Transportation subsequently asked for a response from the Commissioners regarding the plan to address the audit concerns. We have documented the changes implemented in a letter to ODOT and now ask for your review and acceptance of these procedural changes.

Lucy, please place this item on tomorrow's agenda as an add-on. The agenda item should read:

**Consideration of the review and acceptance a of procedural changes to address audit concerns for Oregon Department of Transportation grants.**

Please let me know if you have questions.

Thanks, Laura

Laura Tschabold, *MBA*  
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