

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 22-03-29-13

In the Matter of Presenting an Audit of the Local Option Tax Levy Fund that Supports Jail Beds and Youth Services for the Fiscal Year Ended June 30, 2021, and results of the Lane County, Oregon Annual Comprehensive Financial Report (ACFR), Accepting the ACFR for the Fiscal Year Ended June 30, 2021, and Ordering it be Filed with the Secretary of State

WHEREAS, ORS 297.465 (1) requires that the Secretary of State, in cooperation with the Oregon Board of Accountancy, and in consultation with the Oregon Society of Certified Public Accountants, prescribe the minimum standards for conducting audits of municipal corporations, preparing the resulting audit reports and expressing opinions upon the financial condition and results of operation for the period under audit; and

WHEREAS, Oregon Administrative Rule 162-010-0020 requires all municipal corporations, defined by ORS 297.405 to include counties, have their accounts and fiscal affairs audited annually in accordance with general accepted auditing standards as promulgated by the American Institute of Certified Public Accountants; and

WHEREAS, ORS 297.465(2) requires that a copy of the audit report be furnished to each person who was a member of the governing body at the end of the calendar or fiscal year and to each member of the current governing body, unless the secretary has granted the municipal corporation an extension under subsection (3) of this section; and

WHEREAS, ORS 297.465(3) requires that the county file one copy of its audit report with the Secretary of State.

NOW, THEREFORE, the Board of County Commissioners of Lane County **ORDERS** as follows:

1. That the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021, is hereby accepted; and
2. That a copy of the Annual Comprehensive Financial Report be filed with the Secretary of State.

ADOPTED this 29th day of March, 2022.



Pat Farr, Chair
Lane County Board of Commissioners