

BEFORE THE BOARD OF COUNTY COMMISSIONERS

IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of a Resolution)
Adopting a Corrective Action Plan)
To Address Audit Findings for)
Curry County for Fiscal Year 2020-21)

RESOLUTION No. B 2022-08

WHEREAS, the 2020-2021 Curry County financial audit was completed by Moss Adam; and,

WHEREAS, there were two material findings; and,

WHEREAS, Exhibit "A" outlines the corrective action to correct the material findings that will help improve the county's financial stability, minimize legal issues, and show the public the county is doing everything within their ability to be good stewards of public monies.

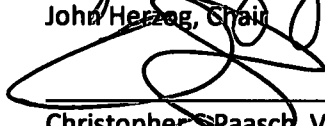
NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS HEREBY RESOLVES to approve the Corrective Action Plan shown as Exhibit 'A', attached, and instruct staff to implement the best practices identified.

DATED 16th day of March 2022.

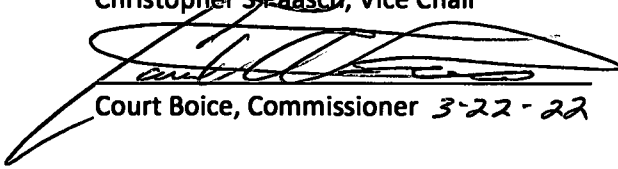
BOARD OF CURRY COUNTY COMMISSIONERS:



John Herzog, Chair

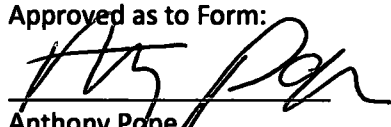


Christopher S. Paasch, Vice Chair



Court Boice, Commissioner 3-22-22

Approved as to Form:



Anthony Pope
Curry County Legal Counsel

Exhibit A

CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) [2021]

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1	The finance office will find appropriate continuing educational training to keep up to date on new accounting principles. Additionally, funds to purchase the governmental accounting, auditing, and financial reporting "Blue Book" will be included in the 2022-23 budget.	7/1/2022	Brad Rueckert, Finance Director
2	In 2019-2020 the Curry County Budget Committee (CCBC) approved funding for a new appraisal position in the Assessor's Office and the assessor staffed the position. Since that time the assessor has gone from a physical reappraisal cycle pace of 18 years to an actual reappraisal cycle pace in 2020-21 of just over 7 years. Prior to 20-21 appraisers had been discovering an average of \$3.8 million in unpermitted new construction value, in 20-21 appraisers discovered over \$11 million in unpermitted new construction value. We now have a staffing level that assures properties will be reassessed at a cycle pace of 7 to 10 years. We are confident that once new appraisal personnel have become seasoned and our new A&T software has been converted and staff is trained in its use we will reduce our reappraisal cycle pace to a consistent 6 to 8 years which is adequate for the discovery of unpermitted properties.	6/30/2023	Jim Kolen, Assessor