

15 APR 30 P4:15

Lucy Flores Mendez

From: Laura Tschabold
Sent: Thursday, April 23, 2015 3:54 PM
To: Stan Primozech; Mary Starrett; Allen Springer
Cc: Chuck Vesper; Tonya Saunders; Lucy Flores Mendez
Subject: Transit Grant Procedures

Commissioners,

In August of 2014, the Board approved procedural changes to how reporting processes in the Transit program were handled. The action item at that time was:

B.O. 14-520- Consideration of the review and acceptance a of procedural changes to address audit concerns for Oregon Department of Transportation grants.

Although the new procedures were implemented immediately, as often occurs in audits, the fact that the procedural changes took place mid- fiscal year prompted the auditors to restate the concerns in the subsequent year's audit. Therefore, we are asking you to restate and affirm the previously agreed upon procedural changes for the 2014-15 fiscal year.

Lucy – please place this in the agenda folder for the April 27th Informal Session.

1. The county will initiate a process to review and approve the costs charged to the programs before they are submitted for reimbursement. This process should implement internal controls whereby one person prepares the documentation of the costs and another person reviews that documentation before it is submitted to the Oregon Department of Transportation.
 - a. In addition to the existing process which requires original documentation to be submitted to the county's central accounting office for review and payment, the request for reimbursement, prepared by the transit program manager, will be reviewed by the county finance manager prior to submission. Additionally, the finance manager will have access to the OPTIS program and will monitor reports within the OPTIS program.
 - b. Timeline: This action was implemented on August 21, 2014. This action will take place monthly with each report/request submission.
2. The county will develop a system to track the submission of reports on a timely basis.
 - a. Previous reports were unable to be completed on a timely basis due to a vendor not submitting invoices as scheduled and due to training issues with new staff. These situations have been corrected and reports will now be submitted within the 45 day window allowed and as noted above will have an additional internal review.
 - b. This action was implemented on August 21, 2014. This action will continue with each quarterly report time period.
3. The county should maintain detailed documentation of the costs claimed for reimbursement under each grant.
 - a. Detailed files will be maintained that contain documentation of the costs charged to each of the federal programs and each transit grant.
 - b. This action was implemented on August 21, 2014. This will continue on a monthly basis.

Thanks, Laura

Laura Tschabold, MPA
County Administrator
Yamhill County

Accepted by Yamhill County
Board of Commissioners on

4.30.15 by Board Order
15-118