



**LANE REGIONAL AIR PROTECTION AGENCY
MEMORANDUM**

To: Bryan Cutchen, Chair and LRAPA Board Members

Department: Administration

From: Susannah Sbragia, Finance and Human Resource Director

Subject: Resolution No. 23-2

**RESOLUTION #23-2 ADOPTING CORRECTIVE ACTION PLAN
FOR FY 2021-22 AUDIT FINDINGS**

ISSUE STATEMENT: The Auditor from Isler CPA issued its independent audit report for the Annual Financial Report for the Year Ended June 30, 2022. As part of the audit, the Auditor issued a finding that LRAPA has a significant deficiency that is not considered to be a material weakness of internal controls over financial reporting. The State now requires that Lane Regional Air Protection Agency (LRAPA) adopt a corrective action plan to address the finding to try to prevent it from occurring in future years. Staff has developed a corrective action plan to address the finding and has prepared a resolution for the Board to adopt the plan.

BACKGROUND: The finding is detailed on pages 38-39 of the audit report and is focused on internal controls of financial reporting in relation to review of expenditures. At the time of the audit there was a changeover in the finance director's position resulting in invoices not getting the full approval process.

The corrective action plan: The Finance and Human Resources Director has met with management and accounting staff to review the audit finding, explain the importance of internal controls, and update the procedures for approving invoices, along with adding additional staff to review and approve invoices.

STAFF RECOMMENDATION: Staff recommends the Board approve the attached resolutions to adopt the Corrective Action Plan for the FY2021-22 audit finding.

ATTACHMENT(s): Resolution Adopting Corrective Action Plan to FY 2021-22 Audit Findings
Resolution