

BEFORE THE BOARD OF COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NO: 24-02-27-10

In the Matter of Presenting the Results of the
Lane County, Oregon Annual
Comprehensive Financial Report (ACFR),
Accepting the ACFR for the Fiscal Year
Ended June 30, 2023

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, to have their accounts and fiscal affairs audited annually in accordance with generally accepted auditing standards as promulgated by the American Institute of Certified Public Accountants; and

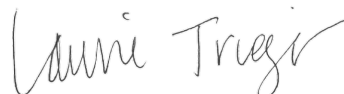
WHEREAS, ORS 297.465(2) requires that a copy of the audit report be furnished to each person who was a member of the governing body at the end of the calendar or fiscal year and to each member of the current governing body unless the secretary has granted the municipal corporation an extension under 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, 2024, is hereby accepted.

ADOPTED this 27th day of February 2024.



Laurie Trieger, Chair
Lane County Board of Commissioners