

Legal / Contractual Obligation

Oregon Revised Statutes (ORS), Ch. 297~Audits of Public Funds and Financial Records requires governments to have an external audit and that it be submitted to the Secretary of State - Audits Division. The Federal Register requirements per the Office of Management and Budget (OMB) require a system of internal controls. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) establishes an integrated framework for internal control. The COSO framework is recognized as the leading guidance for designing, implementing and conducting internal control and assessing its effectiveness.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2015	2015	2016	2016
Personnel	\$0	\$0	\$93,641	\$0
Materials & Supplies	\$0	\$0	\$1,900	\$0
Total GF/non-GF	\$0	\$0	\$95,541	\$0
Program Total:	\$0		\$95,541	
Program FTE	0.00	0.00	1.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was:

New program offer.