

**WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT
AGENDA**

WEDNESDAY, JUNE 17, 2015

**LOCATION: Wasco County Courthouse, Room #302
511 Washington Street, The Dalles, Oregon**

NOTE: This Agenda is subject to last minute changes. **Meetings are ADA accessible.** For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. Wasco County does not discriminate against individuals with disabilities.

12:15 p.m. **CALL TO ORDER**

12:15 p.m. [4-H & Extension Service District Audit Contract](#)

12:18 p.m. [6.3.2015 Minutes Approval](#)

**NEW / OLD BUSINESS
ADJOURN**



WASCO COUNTY EXTENSION & 4-H SERVICE DISTRICT
MEETING
JUNE 17, 2015

PRESENT: Scott Hege, County Commissioner
Rod Runyon, County Commissioner
Steve Kramer, County Commissioner
STAFF: Tyler Stone, Administrative Officer
Kathy White, Executive Assistant

At 12:18 p.m. Chair Hege opened the meeting.

Audit Contract

Ms. White explained that this contract is similar to the one signed by the County for Audit services.

{{{Commissioner Kramer moved to approve Wasco County 4H & Extension Service District audit contract with Friend & Reagan, P.C. Commissioner Runyon seconded the motion which passed unanimously.}}}

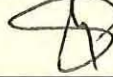
Minutes

{{{Commissioner Kramer moved to approve the 6.3.2014 4-H & Extension Service District minutes. Commissioner Runyon seconded the motion which passed unanimously.}}}

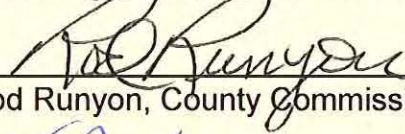
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Chair Hege closed the public hearing at 10:01 a.m.

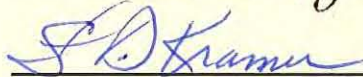
WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the Wasco County
4-H & Extension Service District*



Scott Hege, Commission Chair



Rod Runyon, County Commissioner



Steve Kramer, County Commissioner



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
phone [541] 296.2000
fax [541] 296.5636
www.friendreagan.com

May 26, 2015

Wasco County 4-H and Extension Service District
511 Washington St.
The Dalles, OR 97058

Board of Directors

Enclosed are two copies of our Standard Form of Contract for the audit of Wasco County 4-H and Extension Service District for the three fiscal years ending June 30, 2015, 2016 and 2017.

If the contract is satisfactory, please sign both copies, retain one for your records and return the other copy to our office.

We appreciate the opportunity to continue to serve you. If you have any questions, please call.

Sincerely,

Carol Friend
Certified Public Accountant

STANDARD FORM OF CONTRACT

THIS CONTRACT, made this 17th day of June 2015, in accordance with the requirements of Oregon Revised Statutes 297.405 through 297.555 between **FRIEND & REAGAN, P.C.**, Certified Public Accountants of The Dalles, Oregon, and **WASCO COUNTY 4-H AND EXTENSION DISTRICT** of The Dalles, Oregon, provides as follows:

1. It hereby is agreed that **FRIEND & REAGAN, P.C.**, shall conduct annual audits of the accounts and fiscal affairs of **WASCO COUNTY 4-H AND EXTENSION DISTRICT** for the period beginning **July 1, 2014, and ending June 30, 2017**. The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with generally accepted auditing standards and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion on the basic financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement in accordance with generally accepted auditing standards.

2. **FRIEND & REAGAN, P.C.**, agrees that the services they have contracted to perform under this contract shall be rendered by them or under their personal supervision and that the work will be faithfully performed with care and diligence.

3. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the basic financial statements are free of material misstatement, whether caused by error or fraud. Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that a material misstatement may exist and not be detected by us. In addition, an audit is not designed to detect immaterial errors, fraud, other illegal acts or illegal acts that do not have a direct effect on the basic financial statements. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. Our responsibilities, as auditors, are limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the basic financial statements and related matters.

Identifying and ensuring that **WASCO COUNTY 4-H AND EXTENSION DISTRICT** complies with laws, regulations, contracts, and agreements is the responsibility of management. As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of **WASCO COUNTY 4-H AND EXTENSION DISTRICT'S** compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not

be to provide an opinion on overall compliance and we will not express such an opinion.

4. In planning and performing our audit, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinion on WASCO COUNTY 4-H AND EXTENSION DISTRICT'S basic financial statements. An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.

5. It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audit whereby the services of FRIEND & REAGAN, P.C., are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to WASCO COUNTY 4-H AND EXTENSION DISTRICT who shall instruct in writing FRIEND & REAGAN, P.C., concerning such additional services and that a signed copy of each such notification and instruction shall be delivered immediately to the Secretary of State by the Party issuing the same.

6. WASCO COUNTY 4-H AND EXTENSION DISTRICT is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. WASCO COUNTY 4-H AND EXTENSION DISTRICT is responsible for preparing the basic financial statements. If FRIEND & REAGAN, P.C., prepares the basic financial statements, as provided in paragraph 9, then WASCO COUNTY 4-H AND EXTENSION DISTRICT is responsible for adjusting the basic financial statements to correct material misstatements and for confirming to us in their representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole.

7. The audit shall be started as soon after this contract is executed as is agreeable to the Parties hereto and shall be completed and a written report thereon be delivered within a reasonable time, but not later than six months after the end of the fiscal year. Adequate copies of such reports shall be delivered to WASCO COUNTY 4-H AND EXTENSION DISTRICT, and its form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.

8. In consideration of the faithful performance of the conditions, covenants and undertakings herein set forth, WASCO COUNTY 4-H AND EXTENSION DISTRICT, hereby agrees to pay FRIEND & REAGAN, P.C., the following amounts for auditing services only for each audit period unless unusual circumstances are encountered as provided for in paragraph 5:

2014-15	3,000
2015-16	3,250
2016-17	3,500

9. FRIEND & REAGAN, P.C. will assist in the preparation of your basic financial statements, but the responsibility for the basic financial statements remains with WASCO COUNTY 4-H AND EXTENSION DISTRICT. Should such basic financial statements not be prepared and presented, within a reasonable period of time, it is understood that FRIEND & REAGAN, P.C., shall draft them for WASCO COUNTY 4-H AND EXTENSION DISTRICT. The basic financial statements of WASCO COUNTY 4-H AND EXTENSION

DISTRICT, will be presented in accordance with Governmental Accounting Standards Board(GASB)Statement No.34. Due to the uncertainty about the amount of information that will be prepared by **WASCO COUNTY 4-H AND EXTENSION DISTRICT**, in the preparation of **WASCO COUNTY 4-H AND EXTENSION DISTRICT'S** basic financial statements, the fees for drafting the basic financial statements will be at an hourly rate and in addition to the above fees for auditing services. The hourly rates for these additional fees will be billed as follows:

CLASSIFICATION	RATE PER HOUR
Principal/Partners	\$105
Senior Accountants	85
Junior Accountants	75
Staff Accountants	65
Clerical and Typing	47
Other Staff	37

WASCO COUNTY 4-H AND EXTENSION DISTRICT hereby affirms that the proper provision for the payment of such fee has been or will be duly made and that funds for the payment thereof are or will be made legally available.

10. It is agreed that **FRIEND & REAGAN, P.C.**, shall be allowed to bill for work in progress.

Friend & Reagan, P.C.

By



RESPONSE:

This contract correctly sets forth the understanding of **WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT**

WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT

By: _____

Title: Chair, Wasco County Board of Commissioners

Date: June 17, 2015

APPROVED AS TO FORM:

Kristen Campbell

Wasco County Counsel



WASCO COUNTY EXTENSION & 4-H SERVICE DISTRICT
PUBLIC HEARING TO ADOPT THE 2015-2016 BUDGET
JUNE 3, 2015

PRESENT: Scott Hege, County Commissioner
Rod Runyon, County Commissioner
Steve Kramer, County Commissioner

STAFF: Lynn Long, District Budget Officer
Kathy White, Executive Assistant

At 9:58 a.m. Chair Hege opened the hearing.

Budget Adoption

Mr. Long said that he had nothing to add regarding the budget but wanted to respond to some questions the Board had posed during the Budget Committee meeting. He said he had sent an email (attached) detailing the answers. He said that the Extension is educational and when partnering with other groups that is the role the Extension plays. He explained that a lot of the groups they work with use the Extension to get the word out and do the education piece.

{{{Commissioner Runyon moved to approve Resolution #15-004 in the Matter of the Wasco County 4H & Extension Service District Fiscal Year 2015-2016 budget, tax levy and appropriations. Commissioner Kramer seconded the motion which passed unanimously.}}}

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Minutes

{{{Commissioner Kramer moved to approve the 12.17.2014 4-H & Extension Service District minutes. Commissioner Runyon seconded the motion which passed unanimously.}}}

Chair Hege closed the public hearing at 10:01 a.m.

WASCO COUNTY BOARD
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Scott Hege, Commission Chair

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