



Department of County Management

**MULTNOMAH COUNTY OREGON**

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June 26, 2008

Tim Hartnett, Executive Director  
Pam Spears, Director of Finance  
Comprehensive Options for Drug and Addiction  
1027 E. Burnside  
Portland, OR 97214

Re: Limited Scope Fiscal Compliance Review performed on June 2, 2008

Dear Mr. Tim Hartnett and Ms. Pam Spears,

Thank you for accommodating our site visit request on short notice and for your participation while on site. The primary purpose of this letter is to share our final determination regarding your organization's fiscal compliance with its contract(s) with Multnomah County. In addition, we have also included our general observations and recommendations for management's consideration.

As discussed during the review, this letter will serve as your final letter as it related to your organization's contract compliance for the period reviewed. We hope that the recommendations included in this letter are of assistance to you and that they enhance your organization's fiscal strength.

Contract Fiscal Compliance

Based on the results of this review, CODA appears to be fiscally compliant with the terms and conditions of its contract(s) with Multnomah County.

Recommendations

While reviewing the top five highly compensated employees it was noted the Executive Director's personnel file did not have current salary information. We recommend management update employee personnel files on an annual basis to ensure the most current and accurate financial information is reflected in the employee's file. Periodic performance reviews should also be documented in the employee's personnel file.

Also, during our review of CODA's company credit cards we noted the card issued to the Executive Director included receipts without adequate supporting documentation. Specifically, a dinner at Pazzo Restaurante in September 2007 in the amount of \$87 was not supported with an itemized receipt, but rather the total credit card swipe receipt. If the transaction was charged to a Federally funded program, then original receipts and other supporting documentation are required along with the business purpose and individuals named that incurred the expense and what the expense entailed. Without adequate supporting documentation the nature and purpose of to the expense may be questioned and possibly disallowed. We recommend CODA require original receipts including the itemized transaction details on all credit card purchases. We also noted the company credit card for COSTCO included monthly financing charges. Additional documentation and monitoring of expenses charged to credit cards and timing of payments will provide for better internal controls over CODA's credit cards.

We also noted that since our last fiscal site review, CODA started to manage client funds. Social Security online has a best practices guide for organizations that assist in managing individual's funds. We recommend reviewing the Social Security website for guidelines to assist CODA with this responsibility: <http://www.ssa.gov/payee/best.htm>

We would appreciate management's response or follow up to this letter within the next month. If more time is needed to respond to the above recommendations please just let us know and we can provide for additional time.

Thank you again for your cooperation during this review. Pam was very helpful and responsive to our inquiries throughout the fiscal review. Her work and effort should be recognized, especially where Pam has responded to previous management recommendations. The County recognizes the valuable services you provide within the community and we appreciate the opportunity to learn more about your organization. If we can be of further assistance to you or your staff please do not hesitate to contact me via e-mail at [cara.fitzpatrick@co.multnomah.or.us](mailto:cara.fitzpatrick@co.multnomah.or.us) or by telephone at 503-988-3312 ext. 22067.

Sincerely,

Cara Fitzpatrick, Finance Manager  
Department of County Management

CC: Mindy Harris, Multnomah County, Chief Financial Officer  
Alice Street, Finance Specialist II  
Karl Brimner, DCHS, Director, Mental Health and Addiction Services  
Kathy Tinkle, DCHS, Director, Business Services  
Kathy Treb, DCJ, Program Manager