

Executive Director
Amanda Rose

Business Manager
Jessica Gibson



Operations Manager
Joanie Rote

Communications Supervisor
Holly Kessler

Office of the Secretary of State Audits Division
255 Capitol St. NE, Suite 500
Salem OR, 97310

October 21, 2026

Corrective Action Plan

Klamath 911 Emergency Communications District respectfully submits the following corrective action plan in response to deficiencies and compliance reported in our audit of fiscal year ended June 30, 2026. The audit was completed by the independent auditing firm Molatore & Co Certified Public Accountants, Klamath Falls, OR.

Items are discussed below with the Action Plan listed for each.

1. **Financial Statements:** The district acknowledges that proper controls over financial statement presentation require adequate knowledge and involvement to detect errors and omissions in the financial statements. The district relies on the auditor to assist them in drafting the financial statements. The district has staff with the ability to understand, review, and take responsibility for the financial statements. However, auditor assistance in drafting the financial statements described above does produce a material weakness in the district's internal control system.

Action Taken: The district does not feel it is cost-effective to hire additional staff or an independent contractor to prepare the financial statements. Klamath 9-1-1 Emergency Communications District will continue to hire the assistance of the auditing firm in the preparation of the financial statements.

2. **Segregation of Duties:** Klamath 9-1-1 Emergency Communications District has inadequate controls due to insufficient segregation of duties from a limited number of personnel. During our audit we noted that due to Klamath 9-1-1 Emergency Communications District's having a limited number of personnel, there are instances where there is not the opportunity for adequate segregation in duties to prevent the misappropriation of cash received by Klamath 9-1-1 Emergency Communications District.

Action Taken: Due to limited personnel, the District has implemented compensating controls to mitigate risks associated with the lack of segregation of duties. These include increased oversight by management and board members, periodic review of financial records and maintaining detailed supporting documentation.

3. **Procurement Documentation:** The district acknowledges the audit finding regarding the instance of noncompliance related to failure to properly document procurement procedures and recognizes the importance of maintaining complete and appropriate documentation for procurement activities

Action Take: The district and will review its current procurement policies and procedures and reinforce documentation requirements to ensure required procurement documentation and supporting records, are completed and retained with the associated purchasing documentation.

4. **Payroll Records:** The district acknowledges the audit finding regarding documenting proper approval of time sheets and overtime forms and recognizes the importance of maintaining complete and appropriate documentation of payroll records.

Action Taken: The district has implemented additional checks and balance processes to verify all-time records are properly approved and signed.

Signed by Board Member(s)

Sandra Fox, Chairman