

# Morrow County audit shows concerns over cybersecurity and recommendations

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tions, prior period adjustments to several funds and a lack of documented review of journal entries before they are entered into the accounting system.

"It doesn't mean the journal entries were improper," Bingenheimer added. "It just means there should be a documentation of that review."

He also said such a study of internal controls is an important part of any audit.

"We do that for us to identify any potential weaknesses," he said.

Bingenheimer also said they noted that the county does not have a comprehensive disaster recovery plan for cybersecurity and IT (internet technology) controls.

"Governments in Oregon have been hit with various cyber-attacks, and this is one of those areas that can become very critical very quickly," he said.

Bingenheimer said there is a lot more attention being paid to the vulnerability of government systems these days. For instance, he said they had another county client several years ago that got hit with a ransomware attack and ended up having to pay \$300,000 to get its data back.

"It can be a big blow to a county, or any municipality," he said.

The audit report is filed with a couple of state or federal entities but is mostly for the county to use in future planning. The entire report can be found on the Morrow County website.

Morrow County Administrator Matthew Jensen commended Ince on coming into the position and doing the work that needed to be done.

"Sometimes that's a double-edged sword because you do what's right, then you're pulling off the Band-Aid and seeing what's underneath," he said. "It's not a raging fire, but we have things to fix to get us up to appropriate

audit levels."

On a related note, Ince told the board of commissioners that the county is required to adopt and file a plan of action on any significant weaknesses or deficiencies identified by the auditors. The plan of action will be filed with the Oregon Secretary of State Audits Division.

"That plan of action needs to be adequate to address the deficiencies that were identified in the audit," said Ince.

Ince said some problems could be fixed immediately with a process change.

"But in the world of documents and accounting, if it's not documented, it doesn't exist," he added.

His recommendation was to make such needed process changes within the next 30 days, and then create the policies and bring them before the board.

"That's the documentation that then becomes the guidance that we operate under," he said. "We can ensure some continuity of operations and processes there."

Some specific areas to be addressed include inventory reporting, classification of COVID relief funds, journal entry reviews, restricting access in IT systems, forced password resets and the IT disaster recovery plan.

"The scope of this (recovery plan) is for information technology systems and that information that's stored on them," said Ince, adding that the change would be "a little bit bigger of a lift."

He did say that a lot of the processes involved in a disaster recovery plan are already in place within the county but that they are not documented and so can't be proven.

"And there are probably some things that we're not doing or could perhaps do better," Ince said.

He also said he had conferred with the Morrow County IT Department, and they agreed they needed to

craft a plan for the county, not simply throw something together from a template.

"This really needs to be a living, dynamic plan and document that has real value and identifies the proper course of action in the case of a disaster," said Ince.

However, Ince said staff members didn't think they have time to "do this internally and do it right." He said he had reached out to consulting firm Berry-Dunn to get an idea what

it would take to get a plan developed.

The New England-based company is working on a proposal, but Ince said they would not be able to get the plan completed by the end of the fiscal year.

That, he said, raised the concern that it would remain a significant deficiency on the 2024 fiscal year audit. However, he said he had spoken with the auditors, and they said

they would be unlikely to classify it as a significant deficiency if the county had a timeline and a consultant engaged.

Ince said he didn't know what the cost would be but that he hoped it could be absorbed in the current consulting services budget. He also noted that the timing of the changes is not ideal since county staff will be focused on next year's budget for the next few months.

"It's going to be a big lift, but as we get these items addressed, hopefully there's not more, and we'll just keep chipping away and improving things," he said.

## PUBLIC NOTICE

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Lone, Oregon Morrow State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at The American Legion Hall 325 W Second Street The meeting will take place on Wednesday, April 17, 2024 at 6:00  a.m.  p.m.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 15, 2024 at Lone City Hall  a.m.  a.m.  p.m.  p.m. between the hours of 9:30 p.m. and 3:30 p.m.

**If the budget is not approved as presented, a second meeting will be scheduled for May 1, 2024. Please call City Hall (541) 422-7414 after May 2, 2024 for information for inquiries on the status of the budget.**

150-504-073-1 (Rev. 10-16-20)

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Lone, Oregon Morrow State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at The American Legion Hall 325 W Second Street The meeting will take place on Wednesday, May 1, 2024 at 6:00  a.m.  p.m.

The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 22, 2024 at Lone City Hall  a.m.  a.m.  p.m.  p.m. between the hours of 9:30 p.m. and 3:30 p.m.

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## FENCING

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### Form OR-LB-NBC

### Notice of Budget Committee Meeting

Oregon Department of Revenue

Use this notice if public comment will be taken at this meeting.

A public meeting of the Budget Committee of the Port of Morrow Morrow State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at Riverfront Center 2 Marine Dr., Boardman, OR The meeting will take place on April 16, 2024 at 3:30  a.m.  p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 16, 2024 at Riverfront Center  a.m.  a.m.  p.m.  p.m. between the hours of 8:30 p.m. and 4:00 p.m.

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### Form OR-LB-NBC

### Notice of Budget Committee Meeting

Oregon Department of Revenue

Use this notice if public comment will be taken at this meeting.

A public meeting of the Budget Committee of the IRFPD6-604 Morrow State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at lone Fire Hall 150 W. Main Street, Lone, OR 97843 The meeting will take place on April 8th, 2024 at 7:30  a.m.  p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 10th, 2024 at MCGG 385 W Main St., Lone,  a.m.  a.m.  p.m.  p.m. between the hours of 8:00 p.m. and 5:00 p.m.

Published March 27 and April 3, 2024 Affid 2c

### Form OR-LB-NBC

### Notice of Budget Committee Meeting

Oregon Department of Revenue

Use this notice if public comment will be taken at this meeting.

A public meeting of the Budget Committee of the lone Library District Morrow County State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at lone Library, 385 West Second Street lone, Oregon The meeting will take place on April 15, 2024 at 5:00  a.m.  p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after April 8, 2024 at lone Public Library  a.m.  a.m.  p.m.  p.m. between the hours of 1:00 p.m. and 5:00 p.m.

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**\$380,000**

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