

RESOLUTION NO. 01-2021

A RESOLUTION ADOPTING A PLAN OF ACTION TO CORRECT INTERNAL CONTROL DEFICIENCIES CITED IN THE FISCAL YEAR 2020 FINANCIAL STATEMENT AUDIT

The City of Oakridge resolves the following:

WHEREAS, the Oakridge City Council has received the 2019-2020 financial statement audit from the City Auditors (the "Audit"); and,

WHEREAS, the Audit findings cited the following weaknesses or deficiencies in internal controls:

- 1) There are inadequate processes in place to determine that the third-party provider for ambulance services is properly billing and reporting activity and remitting collections in accordance with contractual terms.
- 2) During the audit, two errors were identified in the full accrual statements: additional depreciation expense and additional pension and post-employment benefit expense.

WHEREAS, the City Council has reviewed the summary of findings above and the additional details regarding these deficiencies, their causes, their possible effects and recommendations for improvements in the Plan of Action (POA) attached to this resolution,

WHEREAS, the City Council wishes to correct each of these deficiencies and has reviewed and signed the Plan of Action and has determined by such review and by discussion with City administration, the City's auditors and other parties as deemed necessary by the Council that the POA it is sufficient to address these deficiencies,

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF OAKRIDGE OREGON AS FOLLOWS:

1. The City Council hereby adopts the POA attached to this resolution and directs City administration to implement this plan or to implement the Plan as directed by the Council if modifications are made to the plan by the Council as part of this resolution (such modifications to be made in writing and submitted at a subsequent Council meeting.)
2. The Administration will report to the City Council on the progress on implementing the POA on a monthly basis and any reason for delays in such implementation
3. Changes or additions to policies and procedures resulting from implementation of the POA shall be in documented in writing.
4. This Plan of Action shall take effect immediately upon the adoption of this Resolution.
5. Any policy changes required by implementation of this plan shall be reported to the City Council as part of the implementation process.

PASSED BY THE COUNCIL of the City of Oakridge this 21st day of January 2021.

APPROVED AND SIGNED BY THE MAYOR of the City of Oakridge this 21st day of January 2021.



Kathy Holston, Mayor

Attest:



Jackie Sims, City Recorder

Ayes:

Nays