

CITY OF OAKRIDGE

RES. 05-2024 A RESOLUTION REPEALING AND REPLACING RES. 06-2022 THE CITY OF OAKRIDGE AUDIT ADVISORY COMMITTEE

WHEREAS, the City of Oakridge City Council desires to repeal and replace all previous Audit Advisory Committee Resolutions, and;

WHEREAS, the purpose of the Audit Advisory Committee is to be an advisory body to the Oakridge City Council and to aid City staff in the selection of highly qualified City Auditors and to assure clear and complete transmittal of audit results to the City Council and the community;

NOW, THEREFORE, BE IT RESOLVED by the Oakridge City Council as follows:

SECTION 1: ESTABLISHMENT & MEMBERSHIP: The Oakridge Audit Committee is hereby established. The committee shall consist of three (3) voting members: Two (2) City Councilors and one (1) Citizen Member of the Budget Committee, and one (1) Non-voting member: City Finance Director.

The Committee will, at its first meeting in January of each year, or at any point in the year by simple majority vote, elect a Chair, Vice Chair, and a Secretary from the voting and non-voting members.

SECTION 2: TERM: The Citizen Budget Committee member shall be appointed for two (2) year terms. Members may be appointed to a seat for less than two (2) years if an appointee is filling a vacant seat in which a previous member resigned. The City Councilor representative shall serve for their elected term. Seat appointments will follow the outlined years:

Seat 1: Councilor Elected Term

Seat 2: Councilor Elected Term

Seat 3: 01/2025, 01/2027, 01/2029, 01/2031, 01/2033, 01/2035, 01/2037, 01/2039

SECTION 3: QUORUM & RULES: A quorum must be present in order to convene. Two (2) voting members of the committee shall constitute a quorum. A simple majority vote from the voting members in attendance at a meeting of the Committee shall be required to take any action. Regular meetings of the committee should occur as needed. The Chair, or in the Chair's absence the Vice Chair, may establish the date and time of the next committee meeting. No decisions will take place outside of the committee meetings. Committee members shall receive no compensation but shall be reimbursed for duly authorized expenses after prior approval from the City Administrator. The Committee shall have no authority to obligate the city for payment of any sums of money. Any committee member may add an item to the meeting agenda at any time.

SECTION 4: RESPONSIBILITIES: The responsibilities of the Audit Advisory Committee shall be as follows:

1. Review with City Administrator and Finance Director those firms or individuals proposed for appointment as City Auditor in succeeding years.
2. Recommend to the City Council the appointment of the auditing firm that the Committee deems best suited to perform the annual City audit.
3. Discuss as necessary with the city auditors, any additional or particular areas of inquiry or audit focus which the auditors or the committee deem desirable or appropriate.
4. Review the communication to the Governing Body presented by the auditors. Discuss the material weakness(es) and/or significant deficiency(ies) (if any) and Best Practices

- Recommendation(s) (if any) with the Finance Department and/or City Administrator. Verify that the auditors' recommendations are implemented as appropriate, and report to the City Council
5. Other activities within the scope of the committee, as assigned by the City Council.
 6. Keep records of minutes for each meeting per ORS 192.650
 7. An annual report should be completed in the fourth quarter of the calendar year.
 8. Reports or recommendations of the Committee shall be in writing, considered advisory in nature, and shall not be binding on the City Council.

SECTION 5: CONDUCT: All members are expected to attend meetings regularly and abide by the Oakridge City Charter, the Oakridge Code of Conduct (resolution 18-2015), and this resolution. A member of the Committee may be removed from the committee by the City Council for misconduct or non-performance of duties at the request of the committee members via a simple majority vote. A voting member who misses three (3) consecutive meetings without reasonable cause shall be considered non-performing. Absences known in advance should be communicated to the chairperson as soon as possible.

This resolution becomes effective 30 days after it is passed by the Council.

PASSED BY THE COUNCIL OF THE CITY OF OAKRIDGE THIS 18, DAY OF April, 2024.

APPROVED AND SIGNED BY THE MAYOR OF THE CITY OF OAKRIDGE THIS 18, DAY OF April, 2024.

Signed:  _____, Mayor

ATTEST:
Signed:  _____, City Recorder

Ayes: 6
Nays: 1