

**CITY OF DUNES CITY
LANE COUNTY, OREGON**

RESOLUTION SERIES 2018, No. 1 (1-10-2018)

**A RESOLUTION ADDRESSING DEFICIENCIES IDENTIFIED BY DUNES CITY'S
AUDITOR RELATING TO THE FINANCIAL REVIEW FOR THE FISCAL YEAR
ENDING JUNE 30, 2017.**

WHEREAS, Hough, MacAdam, Wartnik, Fisher & Gorman, LLC, Certified Public Accounts are the accounting firm contracted to perform review of Dunes City's financial records (hereinafter "accounting firm"); and

WHEREAS, during the review of Dunes City's financial records and preparation of the annual financial statements, the accounting firm identified certain deficiencies that exist in the manner in which financial activities are conducted in Dunes City; and

WHEREAS, said accounting firm set forth Four (4) recommendations for actions to be taken to correct such deficiencies; and

WHEREAS, the City Council of the City of Dunes City agrees that the actions recommended to be taken by the accounting firm are in the best interests of the City of Dunes City.

NOW, THEREFORE, BE IT RESOLVED that the City of Dunes City take the following actions to correct deficiencies discovered by its accountants, Hough, MacAdam, Wartnik, Fisher & Gorman, LLC:

1. A request will be made to the banks doing business with Dunes City that they provide the City with a copy of all checks that are presented for payment on the account.

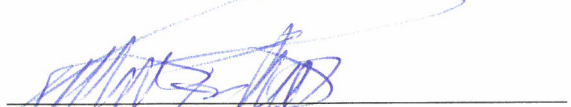
2. The bank statement review procedure will be amended to add a review by the Mayor or the President of the City Council, with the Administrative Assistant providing the original bank statement to the City Administrator for reconciliation and a copy to the Mayor or President of the City Council, together with copies of all checks presented for payment, for review and written comment.

3. The banks that do business with Dunes City will be notified that all checks issued by Dunes City must be signed by at least Two (2) of the signatory parties, that is, the Mayor, the President of the City Council, and the City Administrator.

4. The City Administrator will be provided with professional training on using Quickbooks. All costs associated with such training, including travel, motel and class fees, will be paid by the City of Dunes City.


ADOPTED BY THE DUNES CITY COUNCIL THIS 10TH DAY OF JANUARY, 2018

Ayes: 5 Nays: 0 Abstain: 0 Absent: 1 Vacant: 0



Robert Forsythe, Mayor

ATTEST:



Jamie Mills, City Administrator