

RESOLUTION NO. 321

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF BROOKINGS, CURRY COUNTY, OREGON, ADDRESSING THE 1981-82 BUDGET YEAR AUDIT REPORT.

WHEREAS, the City of Brookings has received an Auditor's Statement as required by ORS 297.425; and

WHEREAS, said Auditor's Statement discloses no material weaknesses in the audited financial report, but outlines modifications which would increase efficiency of the system; and

WHEREAS, ORS 297.466 requires the Mayor and City Council adopt a resolution addressing methods of implementing modifications outlined in said Audit Statement;

NOW, THEREFORE, BE IT RESOLVED that the City's Budget Officer be, and hereby is, directed to take the following Action:

- Section 1. That the Finance Committee of the City Council review the recommendation for computerization of accounting practices and pass their recommendation to the Budget Committee,
- Section 2. At the December 14, 1982 meeting of the Brookings City Council the City Staff was authorized to transfer all uninvested funds into interest bearing accounts which provide daily deposit and withdrawal, thus achieving interest earnings on all municipal funds.
- Section 3. To insure accounting control on bond interest coupon redemption a control account has been established.
- Section 4. To insure that bond interest posting agrees with General Ledger postings a control account has been established.
- Section 5. To insure that utility funds recover costs an Ad Hoc Committee has been appointed by the City Council to review utility rates.
- Section 6. A General Reserve Fund was established as part of the 1982-83 fiscal year budget. A Capital Improvement Program will be presented as a part of the 1983-84 budget process to identify future requirements for extensive reserve set asides.
- Section 7. That a fixed asset inventory be developed in each enterprise fund and a value of the fixed assets be depreciated within its respective fund. This activity will be accomplished on a time available method.
- Section 8. Insurance coverage will be reviewed by the City Council prior to the March, 1983 renewal date.
- Section 9. That the Budget process be more closely adhered to in accordance with State Statutes.
- Section 10. That the requirements of the Debt Service Fund be reviewed by the Budget Committee with specific amounts being defined to offset Debt Service expenditures and that amount be budgeted in fiscal year 1983-84.
- Section 11. That all actions outlined above will be accomplished on a timely basis.

PASSED AND ADOPTED by the Mayor and City Council of the City of Brookings, Curry County, Oregon this 11th day of January, 1983.



Mayor Bob Kerr

ATTEST:



Naomi Bradfield, City Recorder

MEMORANDUM FOR THE DIRECTOR, FEDERAL BUREAU OF INVESTIGATION
SUBJECT: [Illegible]

On [illegible] at [illegible] the following information was received from [illegible] and [illegible]:

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