

CITY OF BROOKINGS
SPECIAL COUNCIL MEETING
September 12, 1963

Meeting called to order at 8:00 PM., Mayor Robert O. Dimmick presiding. Councilmen present were LeRoy Weideman, Henry Kerr and Ben Franklin, Jr. Absent; Ernest Christensen.

Reporters present were Brewer and Barrett.

The purpose of the special meeting was to hear the auditors' report for the fiscal year ending June 30, 1963. Mr. B. E. Smith, CPA, representing the Orville Snyder CPA firm, was in attendance and presented the report in detail. He noted that the accounts, records and budget preparation were greatly improved over past years and were being properly maintained and that the system of internal control was functioning properly.

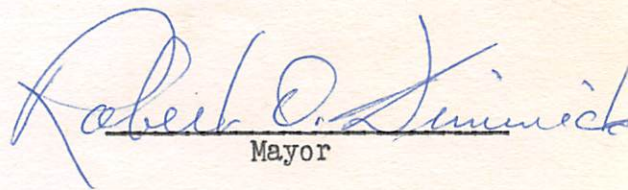
The main areas of concern were:

(1) The delinquent assessment accounts, especially the non-bonded accounts. It was noted that collection policies practiced by the city for the past two years have achieved very good results, but that all of the Non-bonded accounts are delinquent, in that they should have been paid in full at the time the property owners did not elect to bond the accounts. Of the non-bonded accounts the amount of \$5,333.82 represent balances due from governmental agencies and should be a general obligation of the whole city and paid from the general fund.


(2) Regarding the accounts receivable for municipal court fines, the auditor suggested that future fines be assessed for cash payment or a jail sentence in lieu of payment, except where such action would definitely create an undue hardship situation. He also suggested that those long overdue accounts on the books which are determined to be uncollectible be written off and the warrants cleared from the current file. Councilman Franklin requested that a quarterly report, giving a list of accounts receivable and unserved warrants, be presented to the council in the future for their review.

The Council accepted the report and expressed their appreciation for the thoroughness of the audit.

Meeting adjourned at 10:30 P. M.


Mayor

COUNTERSIGNED:


Recorder