

**City of Brookings**  
**MEETING AGENDA**

**CITY COUNCIL/URBAN RENEWAL AGENCY**

**Monday, April 11, 2022, 7:00pm**

City Hall Council Chambers, 898 Elk Drive, Brookings, OR 97415

The City Council will meet in Executive Session at **6:30 PM**, in the EOC, under the authority of ORS ORS 192.660 (2)(f) "To consider information or records that are exempt by law from public inspection."

**CITY COUNCIL**

**A. Call to Order**

**B. Pledge of Allegiance**

**C. Roll Call**

**D. Oral Requests and Communications from the audience**

(\*Public Comments on non-agenda items – five (5) minute limit per person, please submit Public Comment Form in advance)

**E. Consent Calendar**

1. Approve City Council minutes for March 28, 202 [Pg. 1]
2. Approve Planning Commission minutes for March 1, 2022 [Pg. 2]

**F. Staff Reports/Public Hearings/Ordinances/Resolutions/Final Orders**

1. Yard of the Month [Pg. 5]
2. USGS Gage Maintenance Agreement [Pg. 6]
  - a. USGS Letter and agreement FY 2022 [Pg. 7]
3. Accept Audit report [Pg. 10]
  - a. Proposal – Moss Adams LLP [Pg. 11]

**Informational Non-Action Items**

1. March Vouchers [Pg. 45]

**G. Remarks from Mayor and Councilors**

**H. Adjournment**

**URBAN RENEWAL AGENCY**

**A. Call to Order**

**C. Roll Call**

**D. Consent Calendar**

1. Approve Urban Renewal meeting Minutes for December 13, 2021 [Pg. 48]

**E. Staff Reports**

1. Accept Audit Report [Pg. 49]

**F. Agency Remarks**

**G. Adjournment**

\*Public Comment forms and the agenda packet are available on-line at [www.brookings.or.us](http://www.brookings.or.us), at Brookings City Hall and at Chetco Community Public Library. Return completed Public Comment forms to the City Recorder before the start of the meeting or during regular business hours.

All public meetings are held in accessible locations. Auxiliary aids will be provided upon request with at least 72 hours advance notification. Please contact 469-1102 if you have any questions regarding this notice.

If you would like to view the City Council Meeting live, you can via:

-Television – Charter Channel 181

-Internet – Go to the City of Brookings website at <http://www.brookings.or.us>

Watch Meeting Live instructions: 1. Visit the City of Brookings website home page. 2. Click on Government (top page). 3. Click on City Council (right side). 4. Under Agenda & Meetings click Watch Meeting Live. 5. You will need to download the VLC Media Player. Follow directions and links for your device.

On computers, it is possible to stream the meetings LIVE by copying and pasting the following link inside your web browser: <mms://68.185.2.46:8080>

**City of Brookings**  
**CITY COUNCIL MEETING MINUTES**  
City Hall Council Chambers, 898 Elk Drive, Brookings, OR 97415  
**Monday, March 28, 2022**

**Call to Order**

Mayor Hedenskog called the meeting to order at 7:00 PM

**Roll Call**

Council Present: Mayor Ron Hedenskog, Councilors Brad Alcorn, Councilor Ed Schreiber, John McKinney, Michelle Morosky; a quorum present.

Staff present: City Manager Janell Howard and Deputy Recorder Natasha Tippetts

Media Present: 1

Others Present: 7 audience members

**Ceremonies/Appointments/Announcements**

1. Reappoint Skip Watwood to Planning Commission

**Councilor Schreiber moved, Councilor McKinney seconded, and Council voted unanimously to reappoint Skip Watwood to the Planning Committee in position number 5 to expire April 1, 2027.**

2. Red Cross Proclamation

**Scheduled Public Appearances**

1. ADAPT – Jerry Sullivan

**Oral Requests and Communications from the audience**

1. Skip Hunter, 1310 English Court, Brookings; provided information on non-profit ethics
2. Connie Hunter, 1310 English Court, Brookings; provided information on housing

**Consent Calendar**

1. Approve Council minutes for February 28, 2022
2. Approve Council minutes for March 7, 2022
3. Accept Planning Commission minutes for February 1, 2022
4. Accept Financials for February 2022

**Councilor McKinney moved, Councilor Alcorn seconded, and Council voted unanimously to approve the Consent Calendar.**

**Remarks from Mayor and Councilors**

None

**Adjournment**

Mayor Hedenskog moved, Councilor McKinney seconded and Council voted unanimously to adjourn the meeting at 7:51 PM

Respectfully submitted:

ATTESTED:  
this 11th day of April, 2022:

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Ron Hedenskog, Mayor

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Janell K. Howard, City Recorder

## BROOKINGS PLANNING COMMISSION MINUTES

March 1, 2022

### CALL TO ORDER

The regular meeting of the Brookings Planning Commission was called to order by Chair Wulkowicz at 7:04 pm in the Council Chambers at Brookings City Hall followed by the Pledge of Allegiance.

### ROLL CALL

Commissioners Present: Anthony Bond, Cody Coons, Clayton Malmberg, Skip Watwood, Chair Gerald Wulkowicz

Commissioners Absent: Skip Hunter

Staff Present: PWDS Director Tony Baron, Planning Tech Lauri Ziemer

Audience – approximately 20

### PLANNING COMMISSION CHAIR PERSON ANNOUNCEMENTS - None

### PUBLIC HEARINGS

4.1 In the matter of File No. CUP-6-22, a request for approval of a Conditional Use Permit (CUP) to operate a Short Term Rental facility at 1223 Chetco Avenue

There was no ex parte contact, bias, personal interest, or conflicts of interest declared and no objection to the jurisdiction of the Planning Commission to hear the matter. The public hearing was opened at 7:08 pm. PWDS Director Tony Baron reviewed the staff report.

The applicant's representative, Ron Reel, Premier Ocean Properties, was present to answer any questions and advised the applicants will be paving the parking area before renting out the residence as a short term rental.

No members of the public spoke in opposition and no participant requested additional time to submit materials. The public hearing was closed at 7:15 pm.

The Commission discussed and deliberated on the matter. **Motion made by Commissioner Bond to approve File No. CUP-6-22, a request for a Conditional Use Permit to operate a short term rental at 1223 Chetco Avenue based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 5-0 vote the motion carried.**

**Motion made by Chair Wulkowicz to approve the Final Order regarding file CUP-6-22, based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 5-0 vote the motion carried.**

4.2 In the matter of File No. CUP-7-22, a request for approval of a Conditional Use Permit (CUP) to operate a Short Term Rental facility at 1244 Moore Street

There was no ex parte contact, bias, personal interest, or conflicts of interest declared and no objection to the jurisdiction of the Planning Commission to hear the matter. The public hearing was opened at 7:19 pm. PWDS Director Tony Baron reviewed the staff report.

The applicant's representative, Ron Reel, Premier Ocean Properties, was present to answer any questions. No members of the public spoke in opposition and no participant requested additional time to submit materials. The public hearing was closed at 7:23 pm.

The Commission discussed and deliberated on the matter. **Motion made by Commissioner Watwood to approve File No. CUP-7-22, a request for a Conditional Use Permit to operate a short term rental at 1244 Moore Street based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 5-0 vote the motion carried.**

**Motion made by Chair Wulkowicz to approve the Final Order regarding file CUP-7-22, based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 5-0 vote the motion carried.**

4.3 In the matter of File No. CUP-8-22, a request for approval of a Conditional Use Permit (CUP) to operate a Short Term Rental facility at 1115 Sandy Lane

There was no ex parte contact, bias, personal interest, or conflicts of interest declared and no objection to the jurisdiction of the Planning Commission to hear the matter. The public hearing was opened at 7:24 pm. PWDS Director Tony Baron reviewed the staff report. Neighbors written concerns were entered into the public record.

The applicant/owners, James & Jael Tanti were not present.

Ramona Wilson, 1106 Sandy Lane, Brookings spoke in opposition, advising the applicants were in violation of the neighborhood CCR's by building an unapproved fence and operating a short term rental as a business.

Lance Buckley, 1108 Sandy Lane, Brookings spoke in opposition, concerned about the number of short term rentals taking away from long term rentals and the violating of the neighborhood CCR's .

James Furman, 1110 Sandy Lane, Brookings spoke in opposition, citing approval for a short term rental would have adverse effects on the neighbors, decrease property values, increase transient occupancy and questioned the property manager's availability.

Jeanette Furman, 1110 Sandy Lane, Brookings spoke in opposition, citing approval is a detriment to residents and only benefits the applicant.

No participant requested additional time to submit materials. The public hearing was closed at 7:55 pm.

The Commission discussed and deliberated on the matter. Commissioners advised that the neighborhood CCR's are not enforced by the City and recourse is through civil action by the homeowners. Tony Baron mentioned study conducted in February with the Police Department on the number of complaints made against short term rentals in the last six years which revealed five complaints were received, with only two of them being for a loud party, and both calls referring to the same property. Condition of Approval does allow for revocation of a CUP if multiple complaints are received, and to date Planning Commission has not had a hearing for revocation. Instances of adverse effects on neighborhoods because of a short term rental could not be determined. **Motion made by Commissioner Bond to approve File No. CUP-8-22, a request for a Conditional Use Permit to operate a short term rental at 1115 Sandy Lane based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 3-0 vote the motion carried, with Commissioner Malmberg and Coons voting against.**

**Motion made by Chair Wulkowicz to approve the Final Order regarding file CUP-8-22, based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 3-0 vote the motion carried, with Commissioner Malmberg and Coons voting against.**

4.4 In the matter of File No. CUP-9-22, a request for an existing church to operate a benevolent meal services facility at 1600 Chetco Avenue, Brookings Nazarene Church

There was no ex parte contact, bias, personal interest, or conflicts of interest declared and no objection to the jurisdiction of the Planning Commission to hear the matter. The public hearing was opened at 8:02 pm. PWDS Director Tony Baron reviewed the staff report.

Pastor Chris Hayne, representative for the Brookings Nazarene Church was present and advised the church is partnering with other churches to provide meal services and was available to answer any questions.

Tammy Tanner, 994B Parkview Drive, Brookings spoke in opposition, citing concern for the safety of people crossing Highway 101 to the church and homeless encampments in the area.

Donn Dickerman, 994A Parkview Drive, Brookings spoke in opposition, citing safety issues on Hwy 101, concerned people will be encroaching on his property, and trash, as problems already exist with homeless people in the area.

Chris Hayne spoke to their concerns, advising the church has installed cameras, gates, signs and fencing to discourage that behavior. They will have security staff to make sure impact is minimal and make adjustments as needed. They are willing to work neighbors on their concerns.

No participant requested additional time to submit materials. The public hearing was closed at 8:18 pm.

The Commission deliberated on the matter. Tony Baron did advised that ODOT does have plans to upgrade Hwy 101 and increase pedestrian safety in the next two years. **Motion made by Commissioner Malmberg to approve File No. CUP-9-22, a request for a Conditional Use Permit to operate a benevolent meal services facility at 1600 Chetco Avenue, Brookings Nazarene Church, based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 5-0 vote the motion carried.**

**Motion made by Chair Wulkowicz to approve the Final Order regarding file CUP-9-22, based on the findings and conclusions stated in the Staff Report and subject to the Conditions of Approval; motion seconded and with no further discussion by a 5-0 vote the motion carried.**

#### MINUTES FOR APPROVAL

5.1 Minutes of regular Planning Commission meeting of February 1, 2022

**Motion made by Chair Wulkowicz to approve the Planning Commission minutes of February 1, 2022; motion seconded, with no further discussion by a 5-0 vote the motion carried.**

#### UNSCHEDULED PUBLIC APPEARANCES – None

**REPORT FROM THE PLANNING STAFF** – PWDS Director Tony Baron provided information on query from the Commission if other jurisdictions require building safety inspections in the application process of a CUP for a short term rental. He advised that four city planning departments were contacted; Astoria, Florence and Bandon do not have any inspection requirements, Talent does have a clause in their conditions of approval “requiring applicant to agree to allow city staff to inspect the dwelling unit prior to approval of the application, should staff determine and inspection is necessary, and at any time after approval in response to complaints, upon 24 hours notice to the applicant”.

**COMMISSION FINAL COMMENTS** – Commission discussed changing BMC to require inspections and need to have local property representative for short term rentals.

#### ADJOURNMENT

Chair Wulkowicz adjourned the meeting at 8:37 pm.

Respectfully submitted,

  
\_\_\_\_\_  
Gerald Wulkowicz, Brookings Planning Commission  
Approved at the April 5, 2022 meeting

**CITY OF BROOKINGS**  
**COUNCIL AGENDA REPORT**

Meeting Date: April 11, 2022

Originating Dept: City Manager

\_\_\_\_\_  
Signature (submitted by)

  
\_\_\_\_\_  
City Manager Approval

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Subject:

Annual Yard of the Month Program

Motion:

Approve the reinstatement of the annual Yard of the Month program for five months beginning May, 2022.

Financial Impact:

\$500

Background/Discussion:

This will be the City's 20<sup>th</sup> year for recognizing residents and business owners for their beautification efforts through its annual Yard of Month Program.

The program includes the presentation of awards, May through September, in two categories: Best Residential Property and Best Commercial Property. Monthly winners receive a certificate, and a \$50 rebate toward their City utility bill. Winners are also recognized with signage, local media coverage and mention at a City Council meeting.

# CITY OF BROOKINGS

## COUNCIL AGENDA REPORT

Meeting Date: April 11, 2022

Originating Dept: Finance & Admin

Signature (submitted by)

  
City Manager Approval

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Subject:

USGS Gage Maintenance Agreement

Recommended Motion:

Motion to authorize the City Manager to sign the joint funding agreement with the U.S. Geological Survey for maintenance of the flow gage on the Chetco River.

Financial Impact:

\$2,925

Background/Discussion:

The City has had an agreement with the U.S. Department of the Interior, U.S. Geological Survey (USGS) for many years to share the cost of maintaining the river flow gage on the Chetco River. The City share for the FY 2022 agreement is \$11,700, and the City bills a portion of this cost to the following agencies:

U.S. Forest Service (12.5%)  
Cal-Ore Enhancement (12.5%)  
Harbor Water PUD (25%)  
Port of Brookings, Harbor (25%)

Thus, the City's "out of pocket" cost would be the remaining 25%, \$2,925. The City uses stream gage information to determine the appropriate conservation response needed when flows drop below certain statutory levels.

Attachment(s):

- a. USGS Letter and agreement FY2022





# United States Department of the Interior

U.S. GEOLOGICAL SURVEY  
Oregon Water Science Center  
2130 SW 5th Avenue  
Portland, OR 97201

June 14, 2021

Ms. Janell Howard  
City Manager  
City of Brookings  
898 Elk Drive  
Brookings, OR 97415

Dear Ms. Howard:

Enclosed are two signed originals of our standard joint-funding agreement for the project(s) Oregon Water Science Center Water Resources Investigations, during the period October 1, 2022 through September 30, 2023 in the amount of \$11,700 from your agency. This project continues the operation of the gage at Chetco River near Brookings, OR, 14400000. The total gage cost is \$23,400, the USGS will pay \$11,700 with Federal Streamgage Program funds. Please sign and return one fully-executed original to Peter Koestner at the address above.

Federal law requires that we have a signed agreement before we start or continue work. Please return the signed agreement by **October 1, 2022**. If, for any reason, the agreement cannot be signed and returned by the date shown above, please contact Keith Overton by phone number (503) 251-3246 or email [koverton@usgs.gov](mailto:koverton@usgs.gov) to make alternative arrangements.

This is a fixed cost agreement to be billed annually via Down Payment Request (automated Form DI-1040). Please allow 30-days from the end of the billing period for issuance of the bill. If you experience any problems with your invoice(s), please contact Peter Koestner at phone number (503) 251-3261 or email at [pkoestner@usgs.gov](mailto:pkoestner@usgs.gov).

The results of all work performed under this agreement will be available for publication by the U.S. Geological Survey. We look forward to continuing this and future cooperative efforts in these mutually beneficial water resources studies.

Sincerely,

**JAMES CRAMMOND**

Digitally signed by JAMES  
CRAMMOND  
Date: 2021.08.02 11:05:22 -07'00'

James D. Crammond  
Center Director

Enclosure  
22YFJFA028 (2)

U.S. Department of the Interior  
U.S. Geological Survey  
Joint Funding Agreement  
FOR  
Water Resource Investigations

Fixed Cost Agreement YES[ X ] NO[ ]

THIS AGREEMENT is entered into as of October 1, 2022, by the U.S. GEOLOGICAL SURVEY, Oregon Water Science Center, UNITED STATES DEPARTMENT OF THE INTERIOR, party of the first part, and the City of Brookings party of the second part.

1. The parties hereto agree that subject to the availability of appropriations and in accordance with their respective authorities there shall be maintained in cooperation Water Resource Investigations (per attachment), herein called the program. The USGS legal authority is 43 USC 36C; 43 USC 50, and 43 USC 50b.

2. The following amounts shall be contributed to cover all of the cost of the necessary field and analytical work directly related to this program. 2(b) include In-Kind-Services in the amount of \$0.00

- (a) \$0 by the party of the first part during the period October 1, 2022 to September 30, 2023
- (b) \$11,700 by the party of the second part during the period October 1, 2022 to September 30, 2023
- (c) Contributions are provided by the party of the first part through other USGS regional or national programs, in the amount of: \$0

Description of the USGS regional/national program:

- (d) Additional or reduced amounts by each party during the above period or succeeding periods as may be determined by mutual agreement and set forth in an exchange of letters between the parties.
- (e) The performance period may be changed by mutual agreement and set forth in an exchange of letters between the parties.

3. The costs of this program may be paid by either party in conformity with the laws and regulations respectively governing each party.

4. The field and analytical work pertaining to this program shall be under the direction of or subject to periodic review by an authorized representative of the party of the first part.

5. The areas to be included in the program shall be determined by mutual agreement between the parties hereto or their authorized representatives. The methods employed in the field and office shall be those adopted by the party of the first part to insure the required standards of accuracy subject to modification by mutual agreement.

6. During the course of this program, all field and analytical work of either party pertaining to this program shall be open to the inspection of the other party, and if the work is not being carried on in a mutually satisfactory manner, either party may terminate this agreement upon 60 days written notice to the other party.

7. The original records resulting from this program will be deposited in the office of origin of those records. Upon request, copies of the original records will be provided to the office of the other party.

8. The maps, records or reports resulting from this program shall be made available to the public as promptly as possible. The maps, records or reports normally will be published by the party of the first part. However, the party of the second part reserves the right to publish the results of this program, and if already published by the party of the first part shall, upon request, be furnished by the party of the first part, at cost, impressions suitable for purposes of reproduction similar to that for which the original copy was prepared. The maps, records or reports published by either party shall contain a statement of the cooperative relations between the parties. The Parties acknowledge that scientific information and data developed as a result of the Scope of Work (SOW) are subject to applicable USGS review, approval, and release requirements, which are available on the USGS Fundamental Science Practices website (<https://www.usgs.gov/about/organization/science-support/science-quality-and-integrity/fundamental-science-practices>).

U.S. Department of the Interior  
U.S. Geological Survey  
Joint Funding Agreement  
FOR  
Water Resource Investigations

Customer #: 6000001712  
Agreement #: 22YFJFA028  
Project #: YFO0TJE  
TIN #: 93-6002703

9. Billing for this agreement will be rendered annually. Invoices not paid within 60 days from the billing date will bear Interest, Penalties, and Administrative cost at the annual rate pursuant the Debt Collection Act of 1982, (codified at 31 U.S.C. § 3717) established by the U.S. Treasury.

**USGS Technical Point of Contact**

Name: Keith Overton  
Supv.Hydrologist Data Chief  
Address: 2130 SW 5th Avenue  
Portland, OR 97201  
Telephone: (503) 251-3246  
Fax: (503) 251-3470  
Email: koverton@usgs.gov

**Customer Technical Point of Contact**

Name: Janell Howard  
City Manager  
Address: 898 Elk Drive  
Brookings, OR 97415  
Telephone: (541) 469-1102  
Fax:  
Email: jhoward@brookings.or.us

**USGS Billing Point of Contact**

Name: Peter Koestner  
Hydrologic Technician  
Address: 2130 SW 5th Avenue  
Portland, OR 97201  
Telephone: (503) 251-3261  
Fax: (503) 251-3470  
Email: pkoestner@usgs.gov

**Customer Billing Point of Contact**

Name: Janell Howard  
City Manager  
Address: 898 Elk Drive  
Brookings, OR 97415  
Telephone: (541) 469-1102  
Fax:  
Email: jhoward@brookings.or.us

U.S. Geological Survey  
United States  
Department of Interior

City of Brookings

Signature

JAMES CRAMMOND  
By \_\_\_\_\_ Date: 2025-08-02 11:06:04 -07'00'  
Name: James D. Crammond  
Title: Center Director

Signatures

By \_\_\_\_\_ Date: \_\_\_\_\_  
Name:  
Title:  
  
By \_\_\_\_\_ Date: \_\_\_\_\_  
Name:  
Title:  
  
By \_\_\_\_\_ Date: \_\_\_\_\_  
Name:  
Title:


# CITY OF BROOKINGS

## COUNCIL AGENDA REPORT

Meeting Date: April 11, 2022

  
 \_\_\_\_\_  
 Signature (submitted by)

Originating Dept: Finance & Admin

  
 \_\_\_\_\_  
 City Manager Approval

**Subject:**

Audit Services Contract

**Recommended Motion:**

Accept the audit services proposal from Moss Adams LLP and authorize the City Manager to execute a three-year contract.

**Financial Impact:**

Estimated increase over June 30, 2021 audit for the City is \$8,675.

**Background/Discussion:**

The City sent out Request for Proposals (RFP) for audit services to 13 firms from the Oregon Municipal Auditor Roster. We received one response. The City Manager and Deputy Finance Director reviewed the proposal. The firm that responded is highly qualified and experienced, and has done the City and URA audits since 2017. The proposal was expected to include an increase in fees due to challenges with the labor market across all industries. Variables to the cost are Single Audit and the Urban Renewal expenditure level. We estimate that we will have a single audit for several years, due to the USDA loan. In addition, there is potentially up to \$2,500 in travel costs per year, if they need to be on-site. Moss Adams LLP's fee would be cut in half for Urban Renewal in any year the expenditures were under \$500,000. The three-year costs are listed below:

	2021	2022	2023	2024
City	\$29,125	\$36,250	\$37,225	\$38,225
Single Audit	<u>6,050</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>
Total	<u>35,175</u>	<u>43,850</u>	<u>44,825</u>	<u>45,825</u>
UR	<u>6,870</u>	<u>8,600</u>	<u>8,820</u>	<u>9,050</u>

**Attachment:**

Proposal – Moss Adams LLP



# OPPORTUNITY RISING

*AUDIT SERVICES PROPOSAL FOR*

**CITY OF BROOKINGS**

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**Amanda McCleary-Moore, Partner**

Moss Adams LLP  
221 Stewart Ave., Suite 301  
Medford, Oregon 97501



Dear Finance Department:

Thank you for the opportunity to present this proposal for audit services to City of Brookings (the City) in response to your request for proposal (RFP). Since 2016, you've been an extremely important and respected client at Moss Adams. We value the relationship between our organizations and are honored to have the opportunity to reaffirm our commitment to serving your financial accounting needs and to propose on your financial statement audit services.

Although differences between firms can be hard to discern, we believe the following identifies us as the best choice to serve the City:

**Experience with governmental and municipal engagements.** With over 300 government clients firmwide, we already understand municipalities, governments, and how organizations like the City operate. Our dedicated focus and involvement in your industry means we understand the issues unique to municipalities like the City.

March 31, 2022

Finance Department

City of Brookings  
898 Elk Drive  
Brookings, OR 97415

**Communication throughout the year.** Moss Adams isn't your once-a-year service provider. During the audit and throughout the year, we solicit and encourage communication to facilitate a smooth process and keep management apprised of new accounting pronouncements, application of accounting policies, and new federal compliance issues. At the end of fieldwork, we'll conduct a formal exit meeting designed to keep you updated on the status of your audit and alert you of any issues. If any issues arise post-fieldwork, we'll communicate these items to management in a timely manner to make sure we have the appropriate facts and circumstances.

**Efficient and effective service approach.** Our service approach is designed to reduce costs and save time while meeting the City's specific needs. We'll utilize our powerful data mining tools to analyze large sets of data quickly and efficiently and carefully plan your engagement to make sure we meet your deadlines. Our approach utilizes analytical procedures in conjunction with a deep understanding of organizations like yours—which eliminates the need for excess sampling.

**Consistent team.** With Moss Adams, the people who serve you today will be the same people who serve you tomorrow. Less turnover means less of your time wasted retraining a new engagement team and more time spent focusing on your day-to-day business during the audit. By keeping your audit team consistent from year to year, we can complete the audit more efficiently because the team members are already familiar with your organization.

March 31, 2022

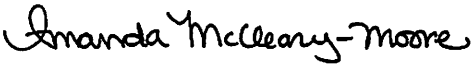
Finance Department

City of Brookings  
898 Elk Drive  
Brookings, OR 97415

You'll find that Moss Adams offers an exceptional combination of experience and resources to not only meet your needs, but also add value to the City at a competitive price. We bring a rare blend of inspiration and technical excellence to help our clients discover and claim the future. Our focus on helping you recognize and take advantage of rising opportunities is what sets us apart from other firms.

We commit to continue making the City a long-term and extremely satisfied client of Moss Adams. We're enthusiastic about the opportunity to serve you again, and appreciate your consideration of our firm.

Sincerely,



**Amanda McCleary-Moore, CPA**  
Partner  
(541) 732-3865  
[amanda.mccleary-moore@mossadams.com](mailto:amanda.mccleary-moore@mossadams.com)

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## 5.2.1 Name and Address

### **Moss Adams LLP**

#### *Seattle Headquarters*

999 Third Avenue, Suite 2800

Seattle, WA 98104

P: (206) 302-6500

F: (206) 662-9975

#### *Medford Office*

221 Stewart Ave., Suite 301

Medford, OR 97501

P: (541) 857-1040

F: (541) 773-2102

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## 5.2.2 Point of Contact

Amanda McCleary-Moore, Partner  
221 Stewart Ave., Suite 301  
Medford, OR 97501  
(541) 732-3865  
[amanda.mccleary-moore@mossadams.com](mailto:amanda.mccleary-moore@mossadams.com)

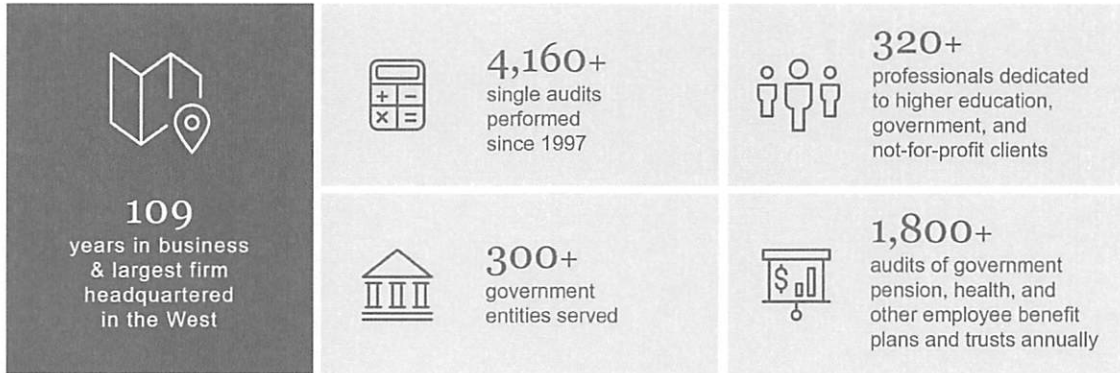
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## 5.2.3 Understanding of the Work to Be Performed

We've read the scope of services provided in the request for proposal (RFP) and understand the audit services to be performed. Your proposed engagement team respects deadlines and is committed to performing the work within the required time period.

## 5.2.4 Our Government Expertise

### OUR GOVERNMENT SERVICES



We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That’s why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government. We have several experienced partners and senior managers who lead audit engagements for over 300 government entities including state agencies; cities and counties; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others.

Below is detailed information about our government experience:

Service	Our Experience
Single Audits	Our firm has conducted over 4,160 single audits since 1997, and we perform single audits for almost all of our government attest clients.
GFOA Certificate of Excellence in Financial Reporting Program	We’ve assisted each of our clients that participate in the Annual Comprehensive Financial Report (ACFR) program, including the City of Albuquerque, New Mexico; City of El Paso, Texas; City of Portland, Oregon; Port of Seattle (Sea-Tac International Airport), Washington; City of Medford, Oregon; Jackson County, Oregon; Josephine County, Oregon; City of Grants Pass, Oregon; City of Ashland, Oregon; Ashland Parks and Recreation, Oregon; City of Bend, Oregon; Lane County, Oregon; City of Tigard, Oregon; City of Portland, Oregon; Marion County, Oregon; and Clackamas County, Oregon.
Implementation of Governmental Accounting Standards Board (GASB) Pronouncements	As a result of our extensive involvement with GASB working groups and committees, we keep up with the latest accounting standards and help many of our clients with implementation.
Audits of Wastewater Utilities	Our professionals provide accounting, IT, and consulting services for water; wastewater; and solid waste utilities.

Oregon Governmental Audit Clients		
• City of Ashland	• Eugene Water and Electric Board	• Northern Wasco County Public Utility District
• City of Bend	• Homes For Good Housing Agency	• Port of Coos Bay
• City of Brookings	• Jackson County	• Port of Portland
• City of Eugene	• Josephine County	• Springfield Utility Board
• City of Grants Pass	• Klamath County	• Tillamook People's Utility District
• City of Idaho Falls	• Lane County	• Tri-County Metropolitan Transportation District
• City of Medford	• Lane Transit District	• Tualatin Valley Water District
• City of Portland	• Marion County	• Umpqua Community College
• City of Tigard	• McMinnville Water & Light	• Water Environment Services
• Clackamas County	• Metro	
• Clackamas County Development Agency	• Multnomah County	
• Clackamas River Water District	• North Clackamas Parks and Recreation District	
• Curry County		

### SINGLE AUDIT EXPERIENCE

**4,160+**  
single audits completed since 1997

**35+**  
years of single audit experience

**\$1.5 trillion**  
total federal expenditures audited to date

Moss Adams is one of the most experienced firms in the United States in conducting audits in accordance with the Single Audit Act and the audit provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (single audit). We've performed single audits since the Single Audit Act was issued in 1985, and have more than 4,160 such audits for tax-exempt entities on record since 1997. We have experience with a variety of grants and contracts.

We've invested significant resources into refining our single audit procedures for increased efficiency and accuracy. Our efforts include specialized training and a sharp focus on compliance issues while tailoring each engagement on the basis of awards, their recipient status, and funding. We'll meet early on to discuss the nature of your federal awards and develop a customized approach and work with you throughout the audit to identify areas of need or improvement. We've built strong safeguards into our single audit procedures. Each single audit includes a special technical review, conducted by a Moss Adams team member who's independent of your audit team.

The review focuses on the most critical audit and reporting decisions that we make. It's designed to provide additional audit quality oversight to an area that continues to be subject to a higher level of external scrutiny. For the City, this means in addition to having your federal compliance audit completed on time, you can feel confident it's been performed correctly.

Plus, our involvement goes deeper than just performing federal compliance audits—we're actively involved in the grant regulation process. In fact, Erica Forhan one of our national office partners, is the immediate past chair of the AICPA Governmental Audit Quality Center (GAQC) Executive Committee.

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## 5.2.5 Your Service Team

Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to meet your specific needs have years of relevant experience. But more than that, you'll find they bring an optimistic perspective focused on helping you explore and embrace emerging opportunity. Your Moss Adams team will personally engage with your team and bring a new level of energy and enterprise to your engagement.

**Amanda McCleary-Moore, CPA, Partner, Engagement Reviewer**



### **Professional Experience**

Amanda has practiced public accounting since 2000 and focuses on serving clients in the government and not-for-profit industries. She provides a range of services to her tax-exempt clients and leads the not-for-profit and government group in the firm's Medford office. She's a member of the firm's GASB No. 68 and No. 75 implementation teams responsible for developing tools for auditors and clients. Additionally, Amanda is currently on the special review committee for the GFOA certificate program.

### **Professional Affiliations**

- Member, American Institute of Certified Public Accountants
- Member, Oregon Society of Certified Public Accountants

### **Education**

- BS, accounting, Southern Oregon University

**Keith Simovic, CPA, Partner, Concurring Reviewer**



**Professional Experience**

Keith has practiced public accounting since 2007 and provides assurance services to clients in the local government and utility industries. He has significant experience in advanced accounting topics including capital project cost accounting, pension accounting, and regulatory deferral accounting. He also has a strong track record of evaluating internal controls and providing insightful recommendations to help his clients improve, grow, and thrive.

Keith is a regular presenter for the Oregon Government Finance Officers Association, Oregon Society of Certified Public Accountants, American Public Power Association, Western Energy Institute, and Northwest Public Power Association on subjects including internal controls, fraud, and budgeting.

**Professional Affiliations**

- Member, American Institute of Certified Public Accountants
- Member, Oregon Society of Certified Public Accountants
- Board treasurer, Oregon Repertory Singers

**Education**

- BS, accounting, Oregon State University (*summa cum laude*)

**Alise Horsley, CPA, Manager**



**Professional Experience**

Alise has practiced public accounting since 2014. Alise focuses on serving clients in the government and not-for-profit industries. She also has experience in a variety of other industry groups including employee benefit plans and health care organizations.

**Professional Affiliations**

- Member, American Institute of Certified Public Accountants
- Member, Oregon Society of Certified Public Accountants

**Education**

- BS, accounting, Southern Oregon University



## **Staffing Plan**

To conduct the best audit possible, we'll assign a manager who's dedicated full time to auditing government agencies to the engagement. The manager we've selected for your engagement, Alise Horsley, will provide daily supervision of the in-charge and staff accountants. This will involve directing and reviewing the efforts of the staff members performing the engagement and making sure engagement objectives are accomplished. Supervision will occur as work is performed to identify and resolve issues or inefficiencies in real time.

In addition, Amanda McCleary-Moore, engagement partner, will be involved throughout the process and is available for technical questions and support. She along with Alise, will also be on-site for portions of the fieldwork because we believe this improves client service and facilitates rapid responses to any questions that arise during fieldwork. We anticipate approximately 35%–40% of the expected time budgeted for the engagement will be performed by the managers and partners assigned to the engagement.

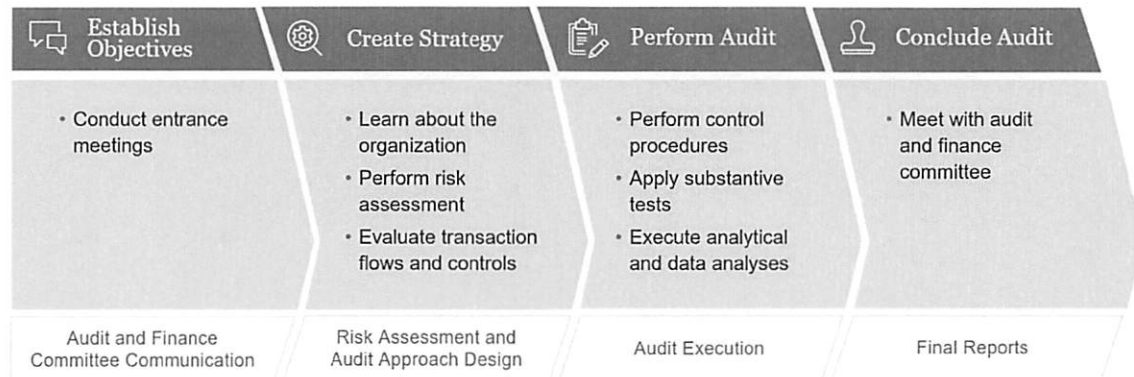
## 5.2.6 Client References

Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity.

<b>CITY OF GRANT PASS, OREGON</b>	Adam Shults, Finance Director	<a href="mailto:ashults@grantspassoregon.gov">ashults@grantspassoregon.gov</a> (541) 450-6026
<b>CITY OF MEDFORD, OREGON</b>	Ryan Martin, CFO	<a href="mailto:Ryan.martin@cityofmedford.org">Ryan.martin@cityofmedford.org</a> (541) 774-2033
<b>PORT OF COOS BAY</b>	Megan Richardson, Director of Finance and Accounting	<a href="mailto:mrichardson@portofcoosbay.com">mrichardson@portofcoosbay.com</a> (541) 266-3705
<b>CITY OF BEND, OREGON</b>	Sharon Wojda, CFO	<a href="mailto:swojda@bendoregon.gov">swojda@bendoregon.gov</a> (541) 693-2158
<b>KLAMATH COUNTY, OREGON</b>	Vickie Noel, Finance Director/Treasurer	<a href="mailto:vnoel@co.klamath.or.us">vnoel@co.klamath.or.us</a> (541) 883-4202

## 5.2.7 Service Approach

### FINANCIAL STATEMENT AUDIT APPROACH



The City will benefit from our customized, risk-based audit approach as well as the timely and effective communication and coordination of our audit activities. With dedicated and ongoing involvement from our partners and senior-level professionals, the audit will be planned and executed by an experienced team that understands your industry. During the audit, your Moss Adams engagement leader, Amanda McCleary-Moore, will review the work in progress and address any issues with management. This reduces time spent on post-audit procedures and wrap-up.

Our emphasis on tailoring an integrated audit to focus on the areas of significant risks allows us to complete the audit in an efficient and effective manner. Our audit will include the following:

- Plan the engagement based on a thorough understanding of your business risks and transactions
- Communicate and coordinate activities with management and the city council based on an agreed-upon timeline
- Conduct continuous audit procedures to increase efficiency and reduce the burden on your personnel at year-end
- Work with management to resolve any complex accounting or reporting issues as early as possible in the audit process
- Provide recommendations to management for areas of improvement

## FEDERAL COMPLIANCE AUDIT APPROACH AND PROCEDURES



Given our vast experience in this area and our sizable Government Services Practice, we have a deep understanding of the challenges involved in adhering to grant requirements at all levels: federal, state, and local. We understand federal compliance audit principles and the compliance requirements contained in the Office of Management and Budget (OMB) Compliance Supplement as well as other sources of compliance requirements. We maintain relationships with the Government Accountability Office (GAO), OMB, and several federal and state agency personnel. This allows us to communicate with them directly to determine their specific needs and requirements from the audit process.

Our general audit approach follows the guidelines and framework in Government Auditing Standards (GAS) and the Uniform Guidance for Federal Awards. This approach is risk-based, beginning with the identification of major programs for audit and the related applicable compliance requirements described in the OMB Compliance Supplement, grants, and contract agreements.

### Planning for the Federal Compliance Audit

The process begins with a review of your schedule of expenditures of federal awards and consideration of the requirements of the Uniform Guidance for Federal Awards, your grants and contract agreements, and GAS. This is followed by:

- An assessment of each federal program and the associated audit risks to determine which are major programs to be audited
- Further assessments of:
  - Technology and your organization
  - Materiality
  - Internal controls in place for each program
  - State and local compliance requirements
  - Results of desk reviews and on-site reviews by regulatory agencies
- Design of an audit approach specifically fitted to the circumstances that allows for a high-quality and efficient audit

**Determining Applicable Laws and Regulations for the Federal Compliance Audit**

- Review of the OMB Compliance Supplement, grant agreements, contracts, and related publications to determine the applicable compliance requirements for each major program
- Analysis of instructions from pass-through agencies and existing regulatory guidance
- Management inquiries
- Review of communications from regulators and relevant national and state accounting bodies

**Drawing Audit Samples for the Federal Compliance Audit**

- Specific tests of internal control and of compliance are designed and may include the use of audit samples.
- Appropriate sampling techniques are determined and tailored to the particular test.
- Data extraction software may be used.

**Reporting Noncompliance and Findings**

- We use a tiered approach that assesses the significance of an observed error, potential lack of effective control mechanism, or instance of noncompliance.
- We use an assessment that includes the materiality of the issue to each major program and an analysis of the pervasiveness of the issue.
- We identify and report only those major systemic problems that put the organization at risk or constitute significant noncompliance as required by professional standards. Isolated instances and administrative errors not required to be reported more broadly are usually reported only to management.

**TIMELINE**

The following is a proposed first-year engagement schedule for the City. We'll discuss any adjustments you may need when we meet with you.

<b>Service Description</b>	<b>Proposed Timing</b>
<b>AUDIT PLANNING</b>	
Meet with management for pre-audit planning and to obtain an understanding of systems, internal controls, and current-year issues	June 2022
Provide management with a detailed list of items needed to perform the audit, including the timing of when items are needed	June 2022
<b>AUDIT FIELDWORK</b>	
Perform interim audit fieldwork and tests of internal controls	July 2022
Send confirmations of cash, investment, and other accounts as deemed necessary	July 2022
Perform substantive audit fieldwork (after GASB 34 entries have been prepared and major funds have been determined)	September 2022

<b>Service Description</b>	<b>Proposed Timing</b>
<b>REPORT PREPARATION</b>	
Present draft of financial statements, audit report, and management letter to senior management	November 2022
Present draft of financial statements, audit report, and management letter to City Council	December 2022

**COMMUNICATING WITH MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE**

Your auditor is required by auditing standards to communicate certain matters to those charged with governance of your organization, such as city council, and with management. Such communications are required when planning the audit as well as when the audit is complete.

In the planning phase, we'll communicate such matters as our responsibilities with regard to the financial statement audit, independence matters, and the planned scope and timing of the audit. At the outset of the engagement, we'll strive to create two-way communication so we can hear from you about matters you consider relevant to the audit, such as strategic decisions that may significantly affect the nature, timing, and extent of audit procedures; the suspicion or the detection of fraud; or other concerns you have.

At the conclusion of the audit, we'll communicate the results of our audit and significant findings or issues from the audit. These may include our views about the qualitative aspects of your significant accounting practices, including accounting policies, estimates, and financial statement disclosures. We'll also communicate material audit adjustments and uncorrected misstatements. In addition, we're required to communicate to you all significant deficiencies and material weaknesses.

Finally, our communication typically includes best practices, exceptions encountered during testing, other deficiencies in internal control that aren't considered material weaknesses or significant deficiencies, and recommended areas of improvement.

**FREQUENCY AND TYPE OF COMMUNICATION**

We'll communicate with the City through in-person meetings to present the results of the financial statement audits performed as well as a formal written report. Additional meetings may be arranged and can be facilitated in person and/or by phone.

Communication with management will occur during fieldwork in the form of entrance and exit meetings at the end of fieldwork as well as periodic updates throughout the course of fieldwork with questions regarding any issues that are identified.

## EXPECTED LEVEL OF ASSISTANCE FROM THE CITY

Prepared by client (PBC) requests are a key area of the audit that will involve your staff. We'll collaborate on ways to make your audit more efficient by reviewing the PBC list with your financial staff in advance so expectations are clear. Our PBC requests are customized to your specific circumstances and tailored each year to make each subsequent audit more efficient. In consideration of your staff's time and effort, we use reports or schedules you already prepare internally to the extent possible.

Specific PBC requests may include the following:

- Providing systems descriptions, policies and procedures manuals, and other internal control–related documents
- Fulfilling preparation of cash, investment, and other confirmation requests
- Providing a reconciled trial balance (in electronic format)
- Completing lead and other schedules and supporting documents
- Completing various questionnaires and checklists
- GASB 34 entries

We'll establish a client service plan with management that sets the expected due dates for each stage of the engagement and includes audit status meetings with your team. The quality control reviewer will be involved throughout the engagement during the planning, fieldwork, and reporting process to help prevent surprise issues from appearing at the end of the engagement.

### Separation of Responsibilities in the Audit

Auditor's Responsibilities	Client's Responsibilities
Plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement	Prepare financial statements and related footnotes in accordance with the appropriate financial reporting framework, such as generally accepted accounting principles
Form and express an opinion (or disclaim an opinion) on the fair presentation, in all material respects, of the financial statements in accordance with the appropriate financial reporting framework, such as generally accepted accounting principles	Provide complete supporting documentation for the account balances before the auditor begins audit fieldwork
Communicate significant matters related to the financial statements that are relevant to the governing body's responsibilities in overseeing the financial reporting process	Those charged with governance to oversee the financial reporting process and provide the auditor with information relevant to matters related to the audit

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## 5.2.8 Hourly Rates

Staff Level	Hourly Rate
Partner	\$515-\$545
Senior Manager	\$380-\$455
Manager	\$280-\$330
Senior	\$220-\$250
Staff	\$190-\$195



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## 5.2.9 Litigation

As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.

All of these individuals receive continuing education well in excess of the requirements of their respective professional licensing. Each team member is in good standing, with no complaints leveled against them by the state board of accountancy or any other regulatory authority.

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## 5.2.10 Management Reports

Please see Appendix 1.

## 5.2.11 Additional Information

### FEEES

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. Consider both the tangible and intangible benefits of working with us. You'll get solid and timely deliverables. But more than that, the experience you'll have working with forward-thinking, industry-specialized professionals who work side by side with you to explore new possibilities is where you'll see the value. Invest in your future prosperity and experience a different style of service with us.

For the past five years, the fee for the City and Urban Renewal Agency has been approximately \$32,000–\$35,000. This fee has also included drafting the financial statements. The labor market has been increasingly challenging and extremely competitive across all industries. Similar to many organizations, we have needed to increase salaries to continue to retain and attract talented staffing, which has resulted in increases to our hourly rates. We commit to providing competitive fees for the City and Urban Renewal Agency. As a result, we'll need to increase the fees in order to reflect current market rates for the reasons previously mentioned. Additionally, we have broken out a separate fee for drafting the financial statement separately as it is important to be transparent and in-line with Yellow Book Standards for independence.

Services to Be Provided	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024	
	Hours	Amount	Hours	Amount	Hours	Amount
Audit of the City financial statements	160	\$32,500	160	\$33,475	160	\$34,475
Preparation of the draft financial statements	30	\$3,750	30	\$3,750	30	\$3,750
Single audit (for one major program), if applicable	40	\$7,600	40	\$7,600	40	\$7,600
Travel cost (amount not to exceed, actual could be less depending on travel days)		\$2,500		\$2,500		\$2,500

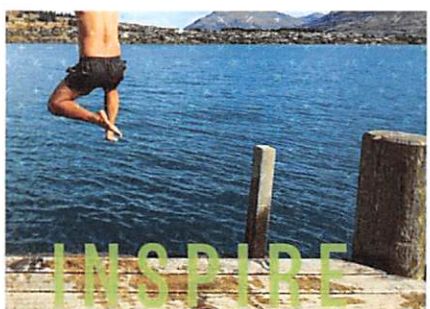
Services to Be Provided	Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024	
	Hours	Amount	Hours	Amount	Hours	Amount
Preparation of the draft financial statements	8	\$1,000	8	\$1,000	8	\$1,000
Audit of the Urban Renewal Agency	40	\$7,600	40	\$7,820	40	\$8,050
Urban Renewal Agency (if reviewed instead of audited)	20	\$3,800	20	\$3,910	20	\$4,025
Audit of opening balance sheet (only applicable in years when the prior year was reviewed and the current year is an audit)	8	\$1,500	8	\$1,500	8	\$1,500

#### Fee Details

Subject	The Details
Progress Billing	Progress billings are based on hours and expenses completed at the time of billing. Bills are due upon receipt. We reserve the right to charge interest on accounts over 30 days past due.
Expenses	Our engagement letter will provide an estimate of the expenses for the services to be provided. Direct travel expenses will be billed monthly as incurred.  Travel time is billed at one-half our standard rates.
Future New Audit, Review, and Accounting Standards	Our fee estimate discussed herein is based on accounting and professional standards that exist and are applicable as of the date of this proposal. To the extent that future rulemaking activities require modification to our audit approach, procedures, scope of work, etc., we'll advise you of such changes and the impact on our fee proposal. If we're unable to agree on the additional fees, if any, that may be required to implement any new accounting, auditing, and review standards that are required to be adopted and applied as part of our engagement, we reserve the right to withdraw from the engagement, regardless of the stage of completion.
Routine Phone Calls and Emails	Our policy is to not charge for short telephone calls seeking miscellaneous advice unless those consultations require significant additional work or research. If a matter requires further follow-up, we'll discuss a fee estimate with you before incurring significant time.

Subject	The Details
Minor Research and Consultation	If we're requested to provide minor research or consultation service, we'll estimate the number of hours necessary to provide the requested services. We'll then provide a fee quote for your approval before commencing any work. Our fees for these services are generally at our standard billing rates.
Single Audit	Our fee estimate for the single audit is based on the assumption that you'll have 1 major program. If additional major programs are required to be audited, we estimate the additional cost at \$5,000 per major program.

### WHY CHOOSE MOSS ADAMS?



There are three main differences that set Moss Adams apart from other firms. The first is our commitment to providing you with noticeably superior service. We believe it's not acceptable to assign only junior-level employees to smaller client engagements. Regardless of the scope of the engagement, or the size of a client's business, each and every client deserves direct attention and involvement from us at the partner and senior manager levels. We lead with our experience and expertise, and that comes from having seasoned people who are knowledgeable about your industry, your business, and the services you need to help strengthen that business. Our own research with clients and prospects

indicates that the client service part of our relationship is as important as the professional service part of our relationship. We'll always provide the City with exceptional client and professional service.

The second difference is the quality of the service you'll receive. Quality has always been the foundation of our business. It's core to our training, our values, and our attitude. Many of our policies, processes, and procedures regarding quality have been in place for decades and have served our clients well. We continuously review and improve on our strong foundation in order to meet the expectations of clients, regulators, and lawmakers. At the end of each year, our clients should be able to review the fees paid to Moss Adams and clearly conclude they received their money's worth.

The third difference is our commitment to regular, candid communication. Your service team will be in touch with you throughout the year. We'll develop and implement a communication plan to make sure we stay current with your service needs and that you always have access to your accounting professionals. You can expect reliable, frequent updates on such issues as new tax laws, industry reports, and events of interest. We'll return your phone calls promptly and resolve your concerns quickly and to your satisfaction. When selecting a firm to conduct your audit services, you'll likely consider many factors: fees, experience, technical expertise, and knowledge of your industry. But there are other elements you'll want to take into account. These include the service team's quality and consistency of communication with your team, their reputation for being available to clients throughout the year, and the way they approach the relationship aspects of the engagement. In the end, the firm you deem a best fit for the City will be the one that not only meets your criteria, but also provides the greatest value for the investment of your time and resources. That firm is Moss Adams.

## INSIGHTS AND RESOURCES

### Online Publications



Keeping you informed about changes in the financial landscape is one of our top priorities. We closely monitor regulatory agencies, participate in industry and technical forums, and write about a wide range of general as well as industry-specific accounting, tax, and business issues. The goal? To provide you with actionable information and guidance to help your organization succeed.

This information comes in two main forms, both delivered to you via email:

- **Alert.** Time-sensitive news about tax and regulatory changes.
- **Insight.** The big picture on accounting and business topics.

### Webcasts



Continuing education is vitally important to us, and we're happy to share our knowledge with you and your staff. We frequently offer a wide range of topical online seminars, many of which are archived and available on demand, allowing you to watch them on your schedule—play, pause, or resume later.

#### *Currently Available On Demand*

- COVID-19 Fraud Risks: Reassess Your Internal Controls | [Watch Now](#)
- Government Capital Program Management: What to Consider | [Watch Now](#)
- How GASB Updates Could Impact Your Organization | [Watch Now](#)
- COVID-19's Impact on Single Audits: What You Need to Know | [Watch Now](#)
- Government Entities: Economic Outlook and Industry Update | [Watch Now](#)
- Panel Discussion: COVID-19 and Remote Work Strategies | [Watch Now](#)
- Challenges in Audit Services Procurement | [Watch Now](#)
- Enhance Efficiency and Effectiveness with Performance Audits | [Watch Now](#)
- Financial Considerations of Business Continuity Planning | [Watch Now](#)
- GASB 87: Adoption and Best Practices for Government Entities | [Watch Now](#)
- GASB Revisions and Impacts for Organizations | [Watch Now](#)
- Key Strategies for Fraud Detection and Prevention | [Watch Now](#)
- Risk Assessments and How to Prioritize Your Focus | [Watch Now](#)
- Uniform Guidance Developments and Compliance Strategies | [Watch Now](#)

The 2020 government webcast series offered the following topics:

- GASB 87: Adoption and Best Practices for Government Entities
- GASB Revisions and Impacts for Organizations
- Uniform Guidance Developments and Compliance Strategies
- Financial Considerations of Business Continuity Planning

- Key Strategies for Fraud Detection and Prevention
- Risk Assessments and How to Prioritize Your Focus
- Enhance Efficiency and Effectiveness with Performance Audits
- Challenges in Audit Services Procurement

Other topics covered in our webcast series include the following:

- Cybersecurity
- Construction Audits
- Performance Audits

### Seminars and Events



Typically, our clients can expect to be invited to attend a number of conferences and networking events presented by Moss Adams and distinguished guest speakers. Our events are an opportunity for you and your staff to meet our professionals, share best practices with industry peers, and earn CPE. We're also usually available to provide on-site training and CPE to members of your team on specific topics based on your needs.

However, in the interest of keeping our clients and professionals safe during the COVID-19 pandemic, we've paused all in-person events until further notice.

Fortunately, we're still working hard for our clients, including providing options to bring organizations like yours the opportunity to learn. For our broader client base, we continue to conduct webcasts to view from your own device at your own pace. For customized training opportunities, we can use video conferencing technology to make sure your organization has all the tools and resources it needs to succeed in this current environment, without missing a beat.

Professionals from our Government Services Practice have participated in the following events:

- Association of Government Accountants – local chapters
- Business of Airports Conference
- California Society of Municipal Finance Officers (CSMFO) Annual Conference
- Central Region Government Seminar
- GFOA Annual Conference
- Medford Governmental Accounting Conference
- National Airports Conference (NAC)
- National Council on Teacher Retirement (NCTR) Annual Conference
- New Mexico Society of CPAs (NMSCPA) Government Finance Experts Conference
- Oregon Government Finance Officers Association (OGFOA) Spring and Fall Conferences
- Oregon Governmental Accounting Conference
- Public Pension Financial Forum (P2F2) Conference
- Washington Region Governmental Technical Update/Seminar
- Washington Society of CPAs (WSCPA) Governmental Accounting & Auditing Conference

# Appendix

## 1) MANAGEMENT LETTERS





## Communication of Internal Control Related Matters

To Management  
City of Medford, Oregon

In planning and performing our audit of the financial statements of the City of Medford, Oregon (the City) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the provisions of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we became aware of several matters that are opportunities for strengthening internal controls. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various City personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

## **Control Deficiencies and Other Matters**

### ***Financial Statement Preparation and Financial Statement Close and Reporting***

Governmental financial statements are presented on three bases of accounting – budgetary basis to address budgetary compliance and monitoring for the current year, modified accrual basis for individual fund reporting designed to report the inflows and outflows of current available financial resources for the year, and full accrual basis for external government-wide financial reporting designed to better measure the true cost of providing services.

The financial close and reporting process requires preparing financial statements on all bases of accounting as noted above. It is common for the general ledger to be maintained during the year solely on the budgetary basis, or the budgetary basis and modified accrual basis of accounting. As a result, records must be developed and maintained outside of the general ledger to create individual fund statements on the modified accrual basis in some instances, and to report government-wide statements on the full accrual basis. The financial close and reporting process requires policies, procedures, internal controls, and a formal plan designed to address the ‘off general ledger’ accounting adjustments and entries necessary to adjust from the budgetary basis to these other bases of accounting in a timely manner to allow for the preparation and audit of the financial statements within six months after year-end.

We noted a significant improvement by the City in transitioning to reporting the full accrual entries in the general ledger. We noted that the general ledger was adjusted to include most full accrual entries required under GASB 34. The next step for improvement would be to record these entries in the expense accounts by function. The only remaining adjustments reported outside of the general ledger relate to long term debt, accrued interest and elimination of unavailable revenue.

### **Financial Statement Presentation**

During our review of the budgetary documents, we noted that Resolution No. 2021-49 to adopt the budget for the 2021-2023 biennium referred to the budget document, rather than the legal level of authority. The budget document is much more in depth, than what the City holds themselves accountable to, which is by department and fund. We noted the exhibit for the legal level of authority was attached to the resolution, but not referred to.

**Recommendation:** We recommend the board order include the legal level of authority in the resolution or refer to the attached exhibit to properly establish the legal level of authority.

### **Capital assets**

During our internal control walkthroughs, it was noted that the City does not perform a physical inventory of their capital assets. Annual inventories can alleviate the risk of errors in subsequent financial statements.

**Recommendation:** We recommend an annual inventory of capital assets be performed.

### **Payroll**

During our testing of the payroll accrual, we noted that the accruals by fund did not agree to the reconciled balances which resulted in a significant adjustment to the financial statements.

**Recommendation:** The payroll accruals are posted within the system. We recommend that management review the system control to determine why the allocations were incorrect and implement a control to compare the system report to the individual fund balances.

During our testing of the GASB 68 and 75 calculations, we noted the journal entries were prepared, however, they were not reviewed by another member of management resulting in errors in the calculation resulting in multiple adjustments to the accounts.

**Recommendation:** While the resulting errors were immaterial and below our posting threshold, we do recommend that a separate member of management review these calculations and actuary reports to what is being reported in the Financial Statements and notes.

#### **Bond Refunding**

Our current year procedures surrounding the bond refunding transaction and new bond issuance identified certain audit adjustments to correct the initial journal entry recorded.

**Recommendation:** We recommend that management review the provisions of GASB 23, *Accounting and Financial Reporting for Refundings of Debt Reported by Proprietary Activities*, to identify the accounting and reporting requirements for future refunding transactions and to help with proper recording.

#### **Oregon Minimum Standards Compliance Best Practices**

We noted that the City has a balance on deposit with the Oregon Local Government Investment Pool (LGIP) totaling \$64,078,423 at June 30, 2021. Per Oregon Revised Statutes (ORS) 294.810, local governments are limited to investing certain amounts with the LGIP, which is adjusted each year based on inflation. This amount was listed by the Oregon State Treasury as being limited to \$51,177,000 at June 30, 2021. ORS 294.180 also provides a 10-day grace period for removing balances that are in excess of the LGIP limit.

**Recommendation:** We recommend that management review the requirements of ORS 294.810 and consider maintaining deposits with the LGIP within the limits set by the Oregon State Treasury.

This communication is intended solely for the information and use of management and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Moss Adams LLP*

Medford, Oregon  
January 12, 2022



## **Communications of Internal Control Related Matters**

To the City Council  
City of Grants Pass, Oregon

In planning and performing our audit of the financial statements of City of Grants Pass, Oregon (the “City”) as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our audit we became aware of a few matters that are opportunities for strengthening internal controls and operating efficiency as “best practices”. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters.

### **Oregon Minimum Standards Compliance Best Practices**

- During our review of the Public Safety forfeiture process, we noted the department is making improvements to remit forfeitures in compliance with ORS 131A-090 more timely. We recommend the department to continue to improve internal controls to monitor and track all forfeitures throughout the process to ensure forfeitures are in compliance with the statutes and timely remitted.

- We noted that the City has a balance on deposit with the Oregon Local Government Investment Pool (LGIP) totaling \$59,409,342 at June 30, 2021. Per Oregon Revised Statutes (ORS) 294.810, local governments are limited to investing certain amounts with the LGIP, which is adjusted each year based on inflation. This amount was listed by the Oregon State Treasury as being limited to \$51,177,000 at June 30, 2021. ORS 294.810 also provides a 10-day grace period for removing balances that are in excess of the LGIP limit. We recommend that management review the requirements of ORS 294.810 and consider maintaining deposits with the LGIP within the limits set by the Oregon State Treasury.

This communication is intended solely for the information and use of management, City Council, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Mass Adams LLP*

Medford, Oregon  
December 17, 2021

## **2) EXCEPTIONS**

### **City of Brookings**

#### **RFP Annual Independent Auditing Services**

**March 31, 2022**

This Proposal is contingent upon execution of a mutually acceptable contract. Moss Adams LLP and the City of Brookings have already executed a Professional Services Contract 17-001, dated February 7, 2017 (the "Agreement"). Moss Adams suggest that following sections in the sample Professional Services Contract should be replaced with the negotiated language of the Agreement: (i) providing for termination by Moss Adams if recommended to comply with professional standards (§5); (ii) clarifying payment on termination (§6); (iii) addressing access to our working papers (which may be made available to oversight entities) to protect the integrity of the audit, and limiting scope of client audit (§9); (iv) clarifying City ownership of final deliverables and Moss Adams' ownership (and retention) of intellectual property, working papers, works in progress, and general skills and know-how (§10); (v) focusing and clarifying indemnification provisions (including to protect auditor independence), and addressing mutual limitation on liability for special and consequential damages (§12); (vi) removing liquidated damages (§15); (vii) clarifying applicable professional standards (§16); (viii) clarifying insurance requirements to comport with existing policies, and protecting confidentiality of declarations pages (Exhibit C); (ix) omitting bond requirement (Exhibit E).

We have successfully signed professional services agreements with thousands of clients, including the City of Brookings and we commit to working in good faith to successfully negotiate a mutually agreeable agreement for this engagement on a timely basis should we be awarded this work.

## **3) CERTIFICATE OF INSURANCE**

Moss Adams maintains insurance coverage that will satisfy the insurance requirements set for this engagement. Should Moss Adams be selected for this engagement, we'll provide all necessary third-party certificates of insurance coverage in accordance with the requirements of any finalized contract negotiated by the parties.

Report Criteria:  
 Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/22	03/02/2022	88076	6134	Patrick Smith	10-00-2005	58.00- V
03/22	03/02/2022	88080	5048	Brookings Harbor Medical Center	25-00-2005	200.00- V
03/22	03/03/2022	88097	5908	Amazon Capital Services	10-00-2005	306.77
03/22	03/03/2022	88098	5871	BALCO Uniform Co Inc	10-00-2005	241.72
03/22	03/03/2022	88099	313	Brookings Vol Firefighters	10-00-2005	2,250.00
03/22	03/03/2022	88100	715	Budge McHugh Supply	20-00-2005	3,192.00
03/22	03/03/2022	88101	2364	C & S Fire-Safe Services LLC	33-00-2005	101.75
03/22	03/03/2022	88102	5567	CAL/OR Insurance Specialists Inc	30-00-2005	683.33
03/22	03/03/2022	88103	6031	Cascade Home Center	20-00-2005	1,484.37
03/22	03/03/2022	88104	3015	Charter Communications	10-00-2005	149.98
03/22	03/03/2022	88105	5822	Chaves Consulting Inc	49-00-2005	370.20
03/22	03/03/2022	88106	5952	Chetco Auto Marine & Industrial Supply	10-00-2005	50.99
03/22	03/03/2022	88107	3834	Clean Sweep Janitorial Service	10-00-2005	2,210.00
03/22	03/03/2022	88108	5827	Coastal Investments LLC	10-00-2005	1,130.00
03/22	03/03/2022	88109	1745	Coastal Paper & Supply, Inc	10-00-2005	1,104.56
03/22	03/03/2022	88110	182	Coos-Curry Electric	10-00-2005	4,556.11
03/22	03/03/2022	88111	4534	Daily Journal of Commerce Oregon	52-00-2005	787.20
03/22	03/03/2022	88112	317	DCBS - Fiscal Services	10-00-2005	1,407.84
03/22	03/03/2022	88113	5344	Dooley Enterprises, Inc	10-00-2005	957.20
03/22	03/03/2022	88114	6115	Douglas A Bergstrom, Ph.D.	10-00-2005	350.00
03/22	03/03/2022	88115	6092	Earth Planter	15-00-2005	3,808.00
03/22	03/03/2022	88116	3342	Fastenal	25-00-2005	483.08
03/22	03/03/2022	88117	5432	First Community Credit Union	25-00-2005	1,102.00
03/22	03/03/2022	88118	298	Freeman Rock, Inc	50-00-2005	1,950.80
03/22	03/03/2022	88119	5004	Galls LLC	10-00-2005	105.76
03/22	03/03/2022	88120	4989	Gaylord Klinefelter Contracting Inc	51-00-2005	38,067.00
03/22	03/03/2022	88121	6097	GP Energy	10-00-2005	3,037.21
03/22	03/03/2022	88122	6030	Hartwick Automotive LLC	10-00-2005	148.61
03/22	03/03/2022	88123	4171	In-Motion Graphics	10-00-2005	70.00
03/22	03/03/2022	88124	6138	International CPR Institute Inc	10-00-2005	32.00
03/22	03/03/2022	88125	5858	Jacobs Engineering Group Inc	50-00-2005	1,564.00
03/22	03/03/2022	88126	328	Les Schwab Tire Center	10-00-2005	112.49
03/22	03/03/2022	88127	4269	Gary Milliman	10-00-2005	300.00
03/22	03/03/2022	88128	4487	Net Assets Corporation	10-00-2005	276.00
03/22	03/03/2022	88129	329	New Hope Plumbing	10-00-2005	95.00
03/22	03/03/2022	88130	5008	Online Information Services	10-00-2005	121.88
03/22	03/03/2022	88131	4332	Oregon Assoc Chiefs of Police	10-00-2005	454.49
03/22	03/03/2022	88132	4794	Pacific Rim Copy Center	10-00-2005	120.00
03/22	03/03/2022	88133	252	Paramount Pest Control	10-00-2005	120.00
03/22	03/03/2022	88134	5101	Pitney Bowes Reserve Acct	10-00-2005	500.00
03/22	03/03/2022	88135	322	Postmaster	25-00-2005	850.00
03/22	03/03/2022	88136	207	Quill Corporation	10-00-2005	89.37
03/22	03/03/2022	88137	3	Freitagail Ryan	20-00-2005	184.41
03/22	03/03/2022	88138	4983	Security Lines US	10-00-2005	2,540.00
03/22	03/03/2022	88139	3499	Simplot Grower Solutions	10-00-2005	553.84
03/22	03/03/2022	88140	6102	South Coast Shopper	10-00-2005	182.00
03/22	03/03/2022	88141	3752	Trace Analytics, LLC	10-00-2005	89.00
03/22	03/03/2022	88142	6139	Trevor's Auto Body	61-00-2005	1,872.00
03/22	03/03/2022	88143	4542	Umpqua Bank	45-00-2005	9,774.31
03/22	03/03/2022	88144	2863	Verizon Wireless	10-00-2005	721.21
03/22	03/03/2022	88145	4220	Woof's Dog Bakery	61-00-2005	186.96
03/22	03/03/2022	88146	5992	Zipty Fiber	30-00-2005	178.55
03/22	03/10/2022	88147	5908	Amazon Capital Services	49-00-2005	147.95

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/22	03/10/2022	88148	4734	Aramark Uniform Services	10-00-2005	90.00
03/22	03/10/2022	88149	6121	AutoZone Inc	10-00-2005	11.58
03/22	03/10/2022	88150	5767	Axon Enterprise Inc	50-00-2005	22,406.46
03/22	03/10/2022	88151	4939	BI- Mart Corporation	10-00-2005	15.99
03/22	03/10/2022	88152	4788	Bureau of Labor & Industries	52-00-2005	515.88
03/22	03/10/2022	88153	4788	Bureau of Labor & Industries	52-00-2005	326.01
03/22	03/10/2022	88154	5108	Brad Kelly, PT	25-00-2005	105.00
03/22	03/10/2022	88155	5070	Canon Solutions America	10-00-2005	45.35
03/22	03/10/2022	88156	5939	Country Media Inc	52-00-2005	801.02
03/22	03/10/2022	88157	1620	Curry County Community Development	10-00-2005	192.50
03/22	03/10/2022	88158	185	Del Cur Supply	15-00-2005	57.85
03/22	03/10/2022	88159	1	Travis Weyant	20-00-2005	188.60
03/22	03/10/2022	88160	153	Ferrellgas	25-00-2005	534.49
03/22	03/10/2022	88161	5004	Galls LLC	10-00-2005	32.55
03/22	03/10/2022	88162	139	Harbor Logging Supply	50-00-2005	598.86
03/22	03/10/2022	88163	6030	Hartwick Automotive LLC	10-00-2005	1,351.61
03/22	03/10/2022	88164	1856	Helmets R US	61-00-2005	722.00
03/22	03/10/2022	88165	5858	Jacobs Engineering Group Inc	25-00-2005	116,266.82
03/22	03/10/2022	88166	6065	Local Government Law Group PC	10-00-2005	5,691.00
03/22	03/10/2022	88167	685	Neilson Research Corporation	25-00-2005	1,795.50
03/22	03/10/2022	88168	3159	NorthCoast Health Screening	10-00-2005	90.00
03/22	03/10/2022	88169	3789	Oak Street Health Care Center	10-00-2005	150.00
03/22	03/10/2022	88170	279	One Call Concepts, Inc	25-00-2005	186.69
03/22	03/10/2022	88171	6140	Stag Arms LLC	61-00-2005	3,649.95
03/22	03/10/2022	88172	5167	Trojan Technologies	53-00-2005	19,684.82
03/22	03/10/2022	88173	861	Village Express Mail Center	10-00-2005	22.88
03/22	03/10/2022	88174	2122	Cardmember Service	10-00-2005	7,734.83
03/22	03/10/2022	88175	169	Waste Connections Inc	10-00-2005	506.00
03/22	03/10/2022	88176	4220	Woof's Dog Bakery	61-00-2005	51.99
03/22	03/10/2022	88177	5992	Zipty Fiber	30-00-2005	332.12
03/22	03/17/2022	88178	173	Curry Equipment	10-00-2005	880.48
03/22	03/17/2022	88179	2640	Dyer Partnership, The	53-00-2005	40,740.92
03/22	03/17/2022	88180	3342	Fastenal	25-00-2005	336.00
03/22	03/17/2022	88181	2186	Ferguson Waterworks #3011	20-00-2005	1,245.20
03/22	03/17/2022	88182	6097	GP Energy	10-00-2005	3,663.47
03/22	03/17/2022	88183	198	Grants Pass Water Lab	20-00-2005	96.00
03/22	03/17/2022	88184	4980	iSecure	10-00-2005	33.00
03/22	03/17/2022	88185	5526	L.N. Curtis & Sons Inc	10-00-2005	306.53
03/22	03/17/2022	88186	685	Neilson Research Corporation	25-00-2005	711.00
03/22	03/17/2022	88187	4479	Oregon Society of CPA's	10-00-2005	335.00
03/22	03/17/2022	88188	207	Quill Corporation	10-00-2005	162.67
03/22	03/17/2022	88189	169	Waste Connections Inc	15-00-2005	1,027.78
03/22	03/24/2022	88190	3473	4imprint Inc	10-00-2005	394.09
03/22	03/24/2022	88191	5908	Amazon Capital Services	49-00-2005	716.97
03/22	03/24/2022	88192	5108	Brad Kelly, PT	25-00-2005	105.00
03/22	03/24/2022	88193	5048	Brookings Harbor Medical Center	25-00-2005	150.00
03/22	03/24/2022	88194	5070	Canon Solutions America	10-00-2005	240.36
03/22	03/24/2022	88195	3015	Charter Communications	30-00-2005	599.98
03/22	03/24/2022	88196	6078	Curry County Reporter	10-00-2005	324.00
03/22	03/24/2022	88197	4746	Curry County Treasurer	10-00-2005	150.00
03/22	03/24/2022	88198	1	Harrison & Xochitl Alvarado	20-00-2005	273.02
03/22	03/24/2022	88199	1	Amanda Barton	20-00-2005	75.69
03/22	03/24/2022	88200	1	John Hellawell	20-00-2005	68.35
03/22	03/24/2022	88201	1	Cathy Wong	20-00-2005	61.46
03/22	03/24/2022	88202	371	DEQ Business Office	20-00-2005	150.00
03/22	03/24/2022	88203	5951	Executech Utah LLC	49-00-2005	30.65

M = Manual Check, V = Void Check



GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Check GL Account	Amount
03/22	03/24/2022	88204	4171	In-Motion Graphics	61-00-2005	1,782.80
03/22	03/24/2022	88205	685	Neilson Research Corporation	25-00-2005	1,795.50
03/22	03/24/2022	88206	5155	Oregon Department of Revenue	10-00-2005	573.75
03/22	03/24/2022	88207	4	Christopher Eckersley	10-00-2005	234.00
03/22	03/24/2022	88208	4	James Jarvis	10-00-2005	345.00
03/22	03/24/2022	88209	5768	Proficient Auto Center Inc	15-00-2005	484.20
03/22	03/24/2022	88210	207	Quill Corporation	10-00-2005	413.89
03/22	03/24/2022	88211	956	Suiter's Paint & Body	15-00-2005	1,465.05
03/22	03/24/2022	88212	5992	Zipty Fiber	25-00-2005	915.79
03/22	03/31/2022	88213	5048	Brookings Harbor Medical Center	25-00-2005	329.00
03/22	03/31/2022	88214	6031	Cascade Home Center	25-00-2005	670.05
03/22	03/31/2022	88215	3015	Charter Communications	10-00-2005	149.98
03/22	03/31/2022	88216	1745	Coastal Paper & Supply, Inc	10-00-2005	244.22
03/22	03/31/2022	88217	182	Coos-Curry Electric	10-00-2005	5,091.87
03/22	03/31/2022	88218	3342	Fastenal	20-00-2005	1,648.85
03/22	03/31/2022	88219	3789	Oak Street Health Care Center	10-00-2005	94.00
03/22	03/31/2022	88220	580	OFCA	10-00-2005	290.00
03/22	03/31/2022	88221	3561	Oil Can Henry's	10-00-2005	100.37
03/22	03/31/2022	88222	4	Valerie Starkey	10-00-2005	351.00
03/22	03/31/2022	88223	5768	Proficient Auto Center Inc	20-00-2005	77.50
03/22	03/31/2022	88224	3369	Schwabe Williamson & Wyatt PC	20-00-2005	5,936.50
03/22	03/31/2022	88225	2863	Verizon Wireless	10-00-2005	708.27
Grand Totals:						351,651.50

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

City Recorder: \_\_\_\_\_

Report Criteria:  
 Report type: Summary

# City of Brookings

## URBAN RENEWAL AGENCY MEETING MINUTES

City Hall Council Chambers, 898 Elk Drive, Brookings, OR 97415

Monday, December 13, 2021

### Call to Order

Mayor Hedenskog called the meeting to order at 8:28 PM

### Roll Call

Council Present: Chair Ron Hedenskog, Director Alcorn, Director McKinney, and Director Morosky; a quorum present. Director Schreiber Absent

Staff present: City Manager Janell Howard and Deputy Recorder Natasha Tippetts

Media Present: None

Others Present: 3

### Consent Calendar

1) Approve URA Minutes for May 24, 2021

**Chair Hedenskog moved, Director McKinney seconded, and Council voted unanimously to approve the Consent Calendar.**

### Staff Reports

1. **Accept audit report for the fiscal year ended June 30, 2021**

*Staff Report presented by Janell Howard*

**Director McKinney moved, Director Alcorn seconded, and Council voted unanimously to accept the Brookings Urban Renewal Agency's Audit for the fiscal year ended June 30, 2021.**

### Adjournment

Director Schreiber moved, Director Alcorn seconded and Council voted unanimously to adjourn the meeting at 8:33 PM.

Respectfully submitted:

ATTESTED:  
this 11th day of April, 2022:

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Ron Hedenskog, Mayor

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Janell K. Howard, City Recorder

# BROOKINGS URBAN RENEWAL AGENCY

## AGENDA REPORT

Meeting Date: April 11, 2022

  
 \_\_\_\_\_  
 Signature (submitted by)

Originating Dept: Finance & Admin

  
 \_\_\_\_\_  
 City Manager Approval

**Subject:**

Audit Services Contract

**Recommended Motion:**

Accept the audit services proposal from Moss Adams LLP and authorize the City Manager to execute a three-year contract.

**Financial Impact:**

Estimated increase over June 30, 2021 audit for the Urban Renewal Agency is \$1,730.

**Background/Discussion:**

The City sent out Request for Proposals (RFP) for audit services to 13 firms from the Oregon Municipal Auditor Roster. We received one response. The City Manager and Deputy Finance Director reviewed the proposal. The firm that responded is highly qualified and experienced, and has done the City and URA audits since 2017. The proposal was expected to include an increase in fees due to challenges with the labor market across all industries. Variables to the cost are Single Audit and the Urban Renewal expenditure level. We estimate that we will have a single audit for several years, due to the USDA loan. In addition, there is potentially up to \$2,500 in travel costs per year, if they need to be on-site. Moss Adams LLP's fee would be cut in half for Urban Renewal in any year the expenditures were under \$500,000. The three-year costs are listed below:

	2021	2022	2023	2024
City	\$29,125	\$36,250	\$37,225	\$38,225
Single Audit	<u>6,050</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>
<b>Total</b>	<u><u>35,175</u></u>	<u><u>43,850</u></u>	<u><u>44,825</u></u>	<u><u>45,825</u></u>
<b>UR</b>	<u><u>6,870</u></u>	<u><u>8,600</u></u>	<u><u>8,820</u></u>	<u><u>9,050</u></u>