

1 **RESOLUTION 2024-10**

2 **A RESOLUTION SETTING FORTH CORRECTIVE MEASURES FOR**
3 **DEFICIENCIES IDENTIFIED IN CITY OF LINCOLN CITY, OREGON 2022-23**
4 **ANNUAL FINANCIAL REPORT**

5 **WHEREAS**, ORS 297.465(3) requires a municipal corporation to submit a copy of its annual
6 audit report to the Secretary of State; and,

7 **WHEREAS**, audit reports are subject to review by the Secretary of State; and,

8 **WHEREAS**, ORS 297.466(2) states the governing body of a City shall determine the measures
9 it considers necessary to correct any deficiencies disclosed in the report and shall adopt a plan of
10 action setting forth the corrective measures it proposes and the period of time estimated to
11 complete them; and,

12 **WHEREAS**, the 2022-23 financial statement audit of the City of Lincoln City identified two
13 material weakness and one significant deficiency.

14 **NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY**
15 **OF LINCOLN CITY, AS FOLLOWS:**

16 **Section 1:** Recitals. The above recitals are true and correct and are incorporated herein by this
17 reference.

18 **Section 2:** Finance will add review for unspent grant proceeds to its year-end processes.

19 **Section 3:** Training will be provided for coding invoices to the correct fiscal year.

20 **Section 4:** Training will be provided re City Manager purchase authority limits.

21 **Section 5:** Effective Date: This resolution is effective as of the date of its adoption.

22 PASSED AND ADOPTED by the City Council of the City of Lincoln City this 13th day of May,
23 2024.

24 *Susan Kay Wahlke*

25 _____
26 SUSAN WAHLKE, MAYOR

27 ATTEST:

28 *Jamie Young*

APPROVED AS TO FORM:

David James Robinson

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