

**RESOLUTION NO. 332**

**A RESOLUTION SETTING FORTH MEASURES NECESSARY TO CORRECT DEFICIENCIES NOTED IN THE CITY AUDITOR'S MANAGEMENT LETTER.**

WHEREAS, the City of Aurora has received the Annual Financial Report for the year ended June 30, 1997 produced by the city's auditor, Maxwell, Ducheman, Hallis and Trotter; and

WHEREAS, ORS 297.466 requires governing bodies to determine the measures necessary to correct any deficiencies noted in the Annual Financial Report, adopt a resolution setting forth proposed corrective measures, set forth a time period necessary to complete the measures, and file said resolution with the Secretary of State Audits Division; now therefore,

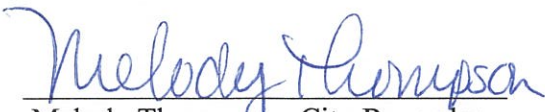
BE IT RESOLVED, that the Aurora City Council has determined the following means of addressing the deficiencies noted:

1. All Department Managers are required to update a copy of the detailed fixed asset record throughout the year as acquisitions and retirement of city fixed assets occurs. The master list is to be revised at year end by the City Recorder/Treasurer in preparation for the fiscal year's audit.
2. Training will be effected to all personnel required to classify revenue and expenditure items. The City Recorder/Treasurer is responsible for this training and subsequent review of accounting detail records to ensure misclassifications do not occur.
3. All checks presented to the City of Aurora in any department will be immediately receipted into the correct department and classification by the appropriate staff for timely deposit into the city's banking accounts.
4. All corrective measures have been implemented at the time of this resolution's adoption.

ADOPTED by the Aurora City Council at a regularly scheduled meeting on Tuesday, July 14, 1998.

  
Loretta Scott - Mayor

ATTEST:

  
Melody Thompson - City Recorder