



**RESOLUTION NO. 2025-05**

**A RESOLUTION ADOPTING AN AUDIT CORRECTIVE PLAN OF ACTION FOR FISCAL YEAR 2024**

**WHEREAS**, the City of Sandy has received and reviewed the Independent Auditor’s Report for the fiscal year ending June 30, 2024, as prepared by our auditing firm Talbot, Korvola and Warwick, LLP; and

**WHEREAS**, three findings related to internal controls were reported ; and

**WHEREAS**, the City of Sandy is required by ORS 297.466 to adopt a plan of action in response to the audit findings and file the plan of action with the Secretary of State within 30 days of the completed audit.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANDY:**

**Section 1:**

Finding 2024-001 – The Finance Department will implement additional internal controls to ensure that total outstanding debt and recognition of loan proceeds are recorded correctly.

Finding 2024-002 – The Finance Department will implement procedures to review Governmental Accounting Standards Board (GASB) guidance, specifically related to capital assets.

Finding 2024-003 – The Finance Department immediately implemented additional internal controls for changes to vendors as soon as this issue was discovered. These controls include confirming requested changes to vendors prior to entering the changes into the financial software.

**Section 2:**

The Plan of Action shall take effect immediately upon the adoption of this Resolution.

**Section 3:**

The City Manager will file a copy of this Resolution with the Secretary of State in accordance with ORS 297.466.

This resolution is adopted by the City Council of the City of Sandy this 6th day of January, 2025.

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Kathleen Walker, Mayor

ATTEST:

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Jeffrey Aprati, City Recorder