



REQUEST FOR COUNCIL ACTION

Title: Request for Council Action – Adopting the Action Plan for the FY 2023 Audit

Preferred Agenda: January 13, 2026

Submitted By: Cecily Hope Pretty, Deputy City Manager

Reviewed By: Jason Ogden, City Manager / Police Chief

Type of Action: Motion Resolution Reading Roll Call

Relevant Code/Policy: ORS 297.466

Towards Council Goal: Effective Government, Economic Strength

Attachments: FY23 Audit Action Plan Letter
FY23 Audit Report
FY23 Audit Communication with Those Charged with Governance
FY23 Communication of Significant Deficiency or Material Weakness

Purpose of this RCA:

The purpose of this RCA is to adopt the City’s response and action plan to the findings noted in the Fiscal Year 2022-2023 audit.

Background/Context:

Sweet Home City Council received a presentation on the FY 2023 audit from Ryan Pasquarella of RedW. Two material weaknesses were identified related to account reconciliations and failure to submit audited financial statements timely.

The Challenge/Problem:

Oregon Revised Status 297.466 requires municipalities to adopt a plan of action to address any identified deficiencies in their annual audit.

Issues and Financial Impacts:

There are no financial impacts associated with this request.

Elements of a Stable Solution:

Compliance with ORS 297.466.

Options:

1. Do nothing: The City will be in violation of ORS 297.466.
2. Move to adopt the Action Plan with amendments: Propose revisions to the Action Plan.
3. Move to adopt the Action Plan as presented: Accept the Action Plan as outlined in the attached letter from the City's Finance Director.

Recommendation:

Staff recommends option #3: Move to adopt the Action Plan as presented.