

RESOLUTION NO. 503

RESOLUTION ESTABLISHING PROCEDURES FOR CONTROLS IN LOCAL IMPROVEMENT BILLINGS AND RECORDS.

WHEREAS, The City Auditor in the June 30, 1984, Auditor's comments expressed a concern that, "the system of internal controls needs to be improved where special assessment projects are concerned, but otherwise is satisfactory. Cost information used to calculate assessment to property owners for local improvement districts and costs accumulated to determine payback surcharges must be approved by the Finance Department, if not prepared by them. Similarly, installment billings to collect property assessment should be reviewed by the Finance Department", and,

WHEREAS, the City Code prescribes that the City Recorder is charged with the responsibility for initial billings for special assessment projects, as well as for periodic billings on such assessments, and

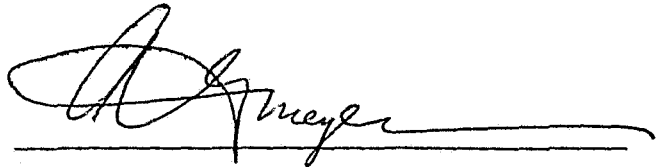
WHEREAS, the City Recorder and the Accounting Director (Finance Department) are in agreement that all fiscal billings shall be processed through the Accounting Department. This process will ensure that internal controls, and the calculation of assessments will be under Accounting Department control, and

WHEREAS, this procedure needs to remain in effect as the city transists from current hard copy accounting methods to the new computer system now being installed.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Wilsonville concurs in the actions of the City Recorder and the Accounting Director to ensure that assessment controls and calculations are appropriately made, and adequately recorded.

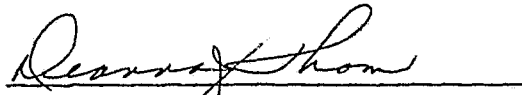
BE IT FURTHER RESOLVED that a copy of this Resolution be forwarded to the Division of Audits of the Secretary of State's Office, and the Oregon Department of Revenue.

ADOPTED by the City Council of the City of Wilsonville at a regular meeting thereof this 5th day of August, 1985, and filed with the Wilsonville City Recorder this same date.

A handwritten signature in cursive script, appearing to read "A. G. Meyer", written over a horizontal line.

A. G. Meyer, Mayor

ATTEST:

A handwritten signature in cursive script, appearing to read "Deanna J. Thom", written over a horizontal line.

Deanna J. Thom, City Recorder