



# City of Boardman

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April 2, 2024

Oregon Secretary of State,  
Audits Division  
255 Capitol St. NE, Suite #500  
Salem, OR 97310

## **Plan of Action for City of Boardman**

The City of Boardman respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2023. The audit was completed by the independent auditing firm Barnett & Moro, PC and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on April 2, 2023, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

### **1. Deficiency #1**

- a. Budgetary appropriations over-expended - The City Council adopted the 2023-2024 budget on June 6, 2023 totaling \$74,207,368. Budgetary appropriations may not be legally over-expended except in the case of reimbursable grant expenditures and trust monies, which could not be reasonably estimated at the time the budget was adopted. After the original budget is adopted, the City Council may approve appropriation transfers between levels of control. There was one amended appropriation adopted by the City Council during the fiscal year under audit. After budget approval, the City Council may approve supplemental appropriations if any occurrence, condition or need exists which had not been anticipated at the time the budget was adopted. Expenditures of all the various funds were within authorized appropriation, except as noted below:

- i. Garbage Fund #240 – Materials and Services \$257

- b. After any expense category is within 5% of remaining budget, all expenses must receive the Finance Director's prior review and approval. Reports will be created to help facilitate this review process and before payable are processed, budget analyses will be performed to review remaining budget amounts and identify fund categories that are nearing the last 5% of their appropriations. This will give extra oversight to the budgeted appropriations to actual expenses by Accounts Payable and the Finance Director and avoid over-spending from budgeted appropriations.
- c. This will be implemented immediately. Reports will be created this week and implemented before the next check run.

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Paul Keefer, Mayor

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Heather Baumgartner, City Council President

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Brandon Hammond, City Manager