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450 East Main Street
John Day, Oregon 97845

December 8, 2017

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

Plan of Action for City of John Day, Oregon

City of John Day, Oregon respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2017. The audit was completed by the independent auditing firm Guyer and Associates, PC, Baker City, Oregon.

The deficiency is discussed below with the Action Plan listed.

1. Violation of Local Budget Law

The city will ensure all expenditures are adequately appropriated in accordance with Local Budget Law. The city will monitor budget-to-actual reporting in monthly board meetings, effective immediately. The city will adopt budget resolutions to make transfers, increase appropriations, or adopt any supplemental budgets necessary to ensure transfers do not exceed budgeted amounts. See ORS 297.466 Resolution.

Sincerely,

Nick Green
City Manager