

City of John Day Council and Constituents,

This letter serves as my immediate resignation in protest of the John Day City Council. The actions of the mayor and some council members are in violation of our City Charter and go against my personal values and ethics.

When I was elected to represent the constituents of the city, I was aware that there was significant division among the council members. However, there was a general campaign promise of transparency and respect, so I believed we could all work together with those shared values and the inherent integrity that serving the public requires. Over the course of the last six months, those values have been challenged.

At our last council meeting, the mayor and one councilor refused to answer questions from the city constituents, showing a complete lack of transparency and respect for members of our city. Additionally, they spoke in condescending and rude tones to anyone who disagreed with their narrative. Another council member admitted to theft of City property while accepting no legal recourse or resigning. He then stated an ethics violation as his rationale for not appointing an experienced member to the council. What precedent are we setting for members of our city if we do not hold leadership accountable for their illegal actions?

After 4:00 pm yesterday, I received a text from the mayor that went to the entire council stating (in direct quote):

"We will hold a special meeting after interview tomorrow to authorize HR duties to mayor

Dave has asked to not be nominated for this

I will have resolution as soon as attorney gets it to me this evening and posted online

I was just made aware of his decision"

This text shows no room for discussion and brings several concerns. Why are we expected to make this resolution now? What duties and responsibilities has the Mayor taken on without this resolution between June 27, 2023, when Rick Allen left his position, and now?

When the council initially agreed to assign duties of the City Manager position to Mayor Rookstool and Councilor Holland together, I felt that it provided checks and balances if two members of the council had to agree on administrative matters and with Councilor Holland's experience in Public Works, the needed qualifications were met.

Exhibit A of Resolution 23-904-04 would give only Mayor Rookstool the duties and responsibilities of the City Manager. This violates our City Charter in at least four different ways.

1) Chapter 5, Section 22 (2) of our City Charter states, "A majority of the council shall appoint and may remove the manager. The appointment shall be without regard to political considerations and solely on the basis of administrative qualifications." Our council has now been asked to appoint Mayor Rookstool to a position for which she does not have the qualifications or experience.

2) Chapter 5, Section 22 (7) also says that the City Manager “may not control the council,” and 22 (8) says the City Manager “may not vote.” Yet Section 16 clearly states that the mayor presides over the council and is a voting member. These two roles are designed to be mutually exclusive, but as described in this resolution, they are commingled, authorizing the Mayor to both vote and administer the City. This effectively converts our Council-Manager government into a Strong Mayor government in violation of the City Charter.

3) Chapter 5, Section 22 (9) states that the City Manager pro tem position cannot be appointed for more than six months. Again, the term listed in the resolution does not clarify this timeline.

4) Finally, Chapter 5, Section 22 (10) states: *“Except in council meeting, no council member may direct or indirectly, by suggestion or otherwise, attempt to influence the manager or a candidate for the office of manager in the hiring, discipline or removal of personnel or in decisions regarding city property or contracts. A violator of this prohibition may be removed from office by a court of competent jurisdiction. In council meeting, members of the council may discuss with, or suggest to, the manager anything pertinent to city affairs.”* This resolution asks us to allow the Mayor to run the City without any oversight.

Questions from the staff and public regarding the truthfulness of the Mayor have gone unanswered in multiple meetings, and now we were asked to offer unbalanced power. Additionally, the urgent insistence that we meet to approve this resolution calls to question if the powers the Mayor has been exercising in the last month have been without designation of the proper authority. How much are we paying for legal counsel to create a resolution at 6:30 pm on a Sunday? Further, the staff turnover in the last six months will have a direct impact on the city’s budget. We have lost at least five employees/contractors since the election in November.

Without trust in the process, I can no longer duly represent the residents of the City of John Day in good conscience as a part of this Council. I am not resigning because I don’t want to represent you anymore; I am resigning because I believe that in continuing on this Council, I am sending a message that I approve of the lack of respect, transparency, and integrity that is occurring.

Pursuant to Ordinance 94-76-95 (Title 1-5-4): Council Role: Part F, I am providing this letter of resignation as my protest to Resolution 23-904-04 so that it can be entered into the minutes.



*Mitch T. Saul, CPA
Amy K. Walker, CPA
Harmony S. Piazza, CPA
Anna K. Bass*

Robert M. Armstrong, CPA

July 31, 2023

Mayor and City Council
City of John Day
450 East Main St.
John Day OR 97845

Dear Mayor and Council:

I have been involved with the City of John Day for approximately 20 years. I thank you for the experience and knowledge that I have received in the financial operations of a municipality in the State of Oregon. With this letter I am resigning my position of Contract City Recorder effective immediately.

This decision has been a difficult one for me. I feel the future of the city is going in a direction that I, as a contractor, will not be able to provide the support that the city is wanting or needing.

My electronic files have been copied to the City's server and any paper documentation that was in my possession has been returned. The Senior Accountant, Steph Allen, has access to the Bank of Eastern Oregon and Local Government Investment Pool as well as full security access to the Abila general ledger program.

Sincerely,

A handwritten signature in black ink that reads "Anna Bass". The signature is written in a cursive, flowing style.

Anna Bass
Partner
Solutions CPAs



2550 BROADWAY STREET
BAKER CITY, OR 97814
(541)523-6471

August 1, 2023

To the Honorable Mayor and City Council
Board of Directors of John Day Urban Renewal Agency
City of John Day, Oregon
450 East Main Street
John Day, OR

Dear Mayor and City Council:

As of August 1, 2023, Gaslin Accounting CPAs PC (Firm, We, Us, or Our) is terminating our professional auditing engagement with the City of John Day and its component unity John Day Urban Renewal Agency (collectively, you or your) and will not longer render audit services to you.

Our services to you were comprised of the audit of the financial statements for the year ended June 30, 2023 and any work on this service has ceased prior to August 1, 2023, though the audit is not complete.

Explanation

On June 2, 2023, you engaged my firm to perform the above referenced services; this engagement was done in accordance with professional standards and was under the assumption that the City had the appropriate staffing to provide closed and final accounting records to my firm for audit. On July 31, 2023, my firm was informed that Solutions CPAs PC had chosen to voluntarily terminate their relationship with the City to perform the accounting function, as a result of this action, the City no longer has the ability to provide a closed and final accounting record for audit. My firm was requested to present City Council with a proposal to provide these same accounting functions to the City, which would include closing the accounting records for the year ended June 30, 2023.

Professional standards require that a CPA performing an audit be independent of the auditee in both fact and appearance. After discussions with my firm's CPA staff and review of the professional standards, we made the determination that if we are to propose on providing accounting services to the City, we would no longer be independent and therefore could no longer perform these audit services. We understand that this termination of service does not guarantee the award of the City's accounting services contract. In addition, due to the stringent nature of our professional standards, we cannot rescind this termination in the event that we are not awarded the City's accounting services contract.

Work in Process

As of the date of this letter our firm had previously begun work on the financial statement audit for the year ended June 30, 2023, however, all work that had been performed had been billed to and paid by the City prior to the date of this letter and no work which we have performed remains unpaid.

Items for City follow-up

The City of John Day will need to obtain a successor auditor to comply with Oregon and, possibly, federal reporting requirements.

Client record and data retention

We previously returned all original records you provided to us in connection with this current and previous engagements to you. Our working paper files are the property of our firm, and will be maintained by us in accordance with our firm record retention policy.

We will consider any requests for copies of documents in our working paper files from you or the successor firm. We will cooperate with any successor you designate to us in writing, in accordance with the provisions of the AICPA Code of Professional Conduct. However, providing such copies is at our discretion. We may require payment in full of all outstanding fees owed our firm before providing these copies.

Please direct all questions to Robert Gaslin, CPA at 541-523-6471 or Robert.gaslin@gaslinaccounting.com.

We sincerely appreciate the opportunity we have had to serve as the City's auditor for several years and also appreciate the opportunity to propose on the City's accounting services.

Robert Gaslin, President
Gaslin Accounting CPAs PC