

# CITY OF MOSIER

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## CITY COUNCIL MEETING

Wednesday, August 19, 2020 6:30 P.M.

Please join the meeting from your computer, tablet or smartphone.

<https://www.gotomeet.me/CityCouncil1>

You can also dial in using your phone.

United States (Toll Free): [1 866 899 4679](tel:18668994679)

United States: [+1 \(646\) 749-3117](tel:+16467493117)

Access Code: 718-957-813

## AGENDA

6:30pm	I	<b>Call to Order/Roll Call – Mayor Burns</b>
	II	Agenda corrections or additions
6:35pm	III	<b>Business from the Audience</b> - This is for Mosier residents and anyone else to express concerns, needs, or opportunities. Please keep your comments succinct and under two minutes. You may bring in written materials for Committee and Staff to review. The Facilitator can assign the issue to a future Committee meeting, or to an appropriate Committee or staff member. Please realize that we cannot always offer a response immediately but will give the matter due consideration. We encourage the participation of all stakeholders in our community.
6:40 pm	IV	<b>Approval of: 08/05/2020 Council Meeting Minutes</b>
	V	<b>BUSINESS</b>
6:45 pm	1.	<b>Main Street Mosier Green Chair Project – Rhonda Starling</b>
7:00 pm	2.	<b>Mosier Creek Fire Briefing – Mike Renault Fire Chief</b>
7:30 pm	3.	<b>Audit/Bookkeeping Path Forward and Resolution for Cash Basis of Accounting to Match Budget – City Manager</b>
7:45 pm	VI.	<b>ANNOUNCEMENTS</b>
7:55 pm	VII.	<b>ADJOURN</b>

# CITY OF MOSIER

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## CITY COUNCIL MEETING

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**6:31 Call meeting to order: Mayor Burns**

**Attendance:** Mayor Burns, Ron Wright (late excused 6:53), Acasia Berry, Penny Wallace, Lacy Gries, Witt Anderson, Charlie Cannon (absent), Colleen Coleman City Manager, Jayme Bennett City Recorder

Katie Skakel Mosier Valley  
Kevin Lyddon Mosier Valley  
Tara Kamp RAS Group, LLC  
Kyle Janicki RAS Group, LLC

Agenda Corrections or Additions:

Addition: Review audit letter (end of agenda), Colleen Coleman announcement on Pocket Park.

Business from the Audience: Kevin Lyddon (follow up PUD conversation July 22, 2020), regarding Pacific Power emergency shut of, informing council that the Pacific Power notice on the radio updated the Mosier are service line potentially being removed from the shut off list.

Mayor Burns suggests call forward on the phone lines during the COVID pandemic to avoid loss of communication in Mosier City Hall, given most people are working from home at this time.

City manager requests email communications in the interim. Kevin Lyddon clarifies the difficulties were primarily with PUD responsiveness.

**Approval of July 22, 2020 Minutes:**

**Corrections:** Regarding USDA Acasia asked what we were approving – who answered (Witt Anderson): *We are being asked tonight to rescind the decision to stay in the aquifer in the city and go out to the water shed and do the work there. In the last meeting we sited the well in the city aquifer and the analysis wasn't favorable.*

**Motion to approve the minutes from July 22, 2020 with above mentioned corrections:**

**1<sup>st</sup> :** Lacy Gries

**2<sup>nd</sup> :** Penny Wallace

**Motion carries, no opposition 6:35**

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## **I. Katie Skakel City of Mosier Planner Applicant**

Katie Skakel gives brief overview of her history and practice in Mosier as well as her practice in other areas of expertise. (Reference the included resume).

Mayor Burns talks about the great fit of the resiliency and housing goal priorities, and excitement about the potential of the addition to our team.

Colleen Coleman references the appendices to the budget showing Nick Kraemer's project priorities, current appropriated funding and provides overview of the fundamental duties currently prioritized. Asking City Council to make a motion authorizing the City Manager execute a contract not to exceed \$40,000.00. Katie would start Monday, August 10, 2020.

Witt Anderson: There as a reference to updating the comprehensive housing plan that is tied to a grant in the work plan.

Colleen Coleman: Nick Kraemer would write a grant annually to ask for more funding to complete the entire comp plan.

Witt Anderson: Katie would do this now?

Colleen Coleman: Yes, she has the scope of work, and she is working under the same rate as Nick Kraemer, though the number of hours is undetermined currently.

Wasco County FEMA grant opportunity and the gravel pit is a good candidate with geohazard issues. FEMA is still re-mapping the flood plain, and the wastewater treatment plant (WWT) is on the cusp, and areas around it are potentially in the zone.

**Peny Wallace: I would like to make a motion to accept Katherine Skakel and authorize the city manager to execute the contract.**

**1<sup>st</sup>: Peny Wallace**

**2<sup>nd</sup>: Lacy Gries**

**All in favor, no opposition 6:52**

## **II. Tara Kamp, Auditor**

Reviews qualifications of the firm (see attachment)

Gives general overview of the Mosier City Council responsibility and the management letter which they received in the 2018 FYE audit.

Phase 1: Interim audit is exploration of internal controls, transaction testing, long interviews, documenting process and procedures, understand the function of the Mosier City Hall. Focus is on the entire year.

Phase II: After the books are closed, final work focuses on the balances on that one day. (Accrual), depreciations.

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Phase III: Compile the financial statements, management review, once approved, the letter is issued to management.

Current status: June 30, 2019 engagement – initial delay, then COVID-19 statewide delay.

Council inquires as to what year we are on. (FYE 2019)

Colleen Coleman: June 30, 2020 audit is due Dec 31, 2020

Tara: The first phase is making progress, they have a bookkeeper, the complexity of the growth of the city (reviewing previous 10 years) in addition to multiple new projects is noted.

We don't have input on employee review, evaluations, and everyone we work with has much bigger jobs than what we specialize in. We are looking at one piece of the puzzle. We are required per the auditing standards of the Knowledge Skills Education to see if they have the ability for them to perform the functions for the city. We agree with the previous auditors. For the last several years, your audit reports are filed late. The city can look at it as an opportunity to get the right skills in place. You can hire more employees, consultants, provide education.

This will not resolve the issue of the material weakness the previous auditor pointed out.

Mayor Burns: Can you point out the knowledge that is needed?

Tara Kamp: Absolutely, we have chatted with the city staff about the accrual vs. cash accounting, which is simpler, and is allowed in Oregon.

Mayor Burns: Why haven't we done this before? What are the disadvantages of cash vs. accrual?

Tara Kamp: I don't know of any specific examples; many cities use it. It works for the purpose of budgeting and reporting. We can provide a template resolution another city has used in the past.

Mayor Burns: Any councilors have any input?

Witt Anderson: If we can retroactively switch to cash basis (June 2019), what would this do to simplify the bookkeeping?

Tara Kamp: Talk to the city office about what the books are doing- we are waiting for those numbers.

Witt Anderson: this letter looks serious; can you elaborate on the implications?

Tara Kamp: The state has statutes in place that require the cities to file within 6 months. It is to encourage the cities to comply. The moment the audit is turned in, you receive any potential withheld funding.

Witt Anderson: In light of that, in your opinion, are we on the right track with what we are doing to deliver the information in a timely manner?

Tara Kamp: phase I, we are, and we haven't gotten to phase II yet, so I don't know what that looks like.

Mayor Burns: How many hours should we expect a city to perform to prepare an audit?

Tara Kamp: Most cities have one person reporting financials and transactions, but Jayme has several duties, which are all likely falling behind with the focus on the audit. This is an all year full time job to keep

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the books up alone. Once they are caught up, the audit is easier. It is difficult to get caught up, plus do the audit, plus do the regular duties, plus her other roles.

Acasia Berry has reservations about the cash basis (though the video call is cutting out and audio is also spotty).

Tara Kamp: 90% of government operates on a month to month cash basis and modifies to accrual at the end of the year. Full accrual is complex.

Mayor Burns: What else can we do to get on track?

Tara Kamp: Have a CPA consultant come in for accounting purposes.

Ron Wright: What is the solution here, is it to hire a CPA?

Colleen, when we hired Jayme, we planned for training, she attended the GFOA conference one weekend and we haven't had time to get any training.

Tara Kamp: Once we get caught up and the transactions are caught up, it will be much simpler. The main push is for the catch up. Long term, the skills and knowledge will be someone that knows accounting.

Ron Wright: If we are struggling to get anything done, it sounds like a long time to get 2020 done. How long before we are working on a real time basis again.

Tara Kamp: We are working in the past. We are going to have the same issues in 2020 because it too will be past 6/30/2020

For 2021, there is a good opportunity at the beginning of the year to start clean and on the right foot and if the council implements the corrective action, there wouldn't be the same findings there have been historically.

Mayor Burns: asks to start the current audit sooner.

Tara Kamp: No, there are rules against that. First year audits take a huge amount of time with internal controls and process being learned by the firm. By the year 2020 we will have a good idea of what is in place, and it should be quicker.

Ron Wright: What percentage less of time for future audits once up to date?

Tara Kamp: 20% maybe?

Mayor: Should the bookkeeper work direct with the auditor?

Tara Kamp: It is not easy for people to keep up with their work, be behind and do their other duties on top of the audit.

A financial clerk is paying bills, deposits, bookkeeping is day to day operations, reconciliations. Accounting is not bookkeeping.

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Witt Anderson: Is the current recently hired bookkeeping firm reliable and the right person to complete the 18-19 year or is this a Colleen decision? If bookkeeping SKE is what we need going forward, is that person the right one for 20/2021, and lastly, do we make a resolution now to go cash basis?

Colleen: I would vote for moving to a cash basis.

Witt Anderson: Tara sent us a questionnaire and I asked her questions and we emailed. They relate to the governing roles and responsibilities.

Lacy Gries: You are expressing the need for help; it sounds like you're doing a lot. Is this bookkeeper something you need to wait for next year or can they start now?

Colleen Coleman: We have 5,000.00 for this set aside already, if we move forward with a consultant long term, then we would come to council with a supplemental budget. We applied for the COVID-19 relief funding, so we will be reimbursed for the unanticipated expenses. We will not be as concerned with the contingency or need for supplementary budget.

Council continues conversation around the need and priority of updating the books and internal controls. Discusses the details of the office administration.

Mayor Burns: Financial health of the city look good? The last audit report was June 2018.

Tara Kamp: Someone should review your work, the protection is for the city and you, and taxpayers. If someone is doing work, another person reviews it.

In Hood River, for example, accounts payable, payroll, cash and LGIP are all performed and then reconciled by different people.

Acasia Berry – thank you for coming online for this meeting, I really appreciate your time, it has been very helpful. Thank you for talking us through this.

Tara Kamp: thank you, and thank you for having me

Mayor Burns: we want them to have the tools they need to be successful.

Ron Wright: Can you communicate with us the results of the bookkeeper and keep us in the loop?

Colleen Coleman: I can email you.

Mayor Burns: If this bookkeeper is not working and we need to hire someone else, then we can get the word out. Suggests more efficient process to ensure the work going forward has a foundation that is solid.

**Adjourn 8:19**



# Mosier Creek Fire



Agency  
Administrator

Mariana Ruiz-  
Temple



## Executive Summary

Unified Command

Office of State Fire Marshal Blue Team  
Oregon Department of Forestry

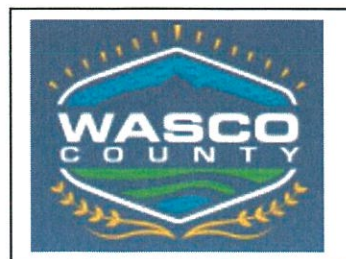
August 13<sup>th</sup> – August 17<sup>th</sup> , 2020

Incident  
Commander

Scott Magers

Deputy Incident  
Commander

Andy Loudon







## Vital Statistics

### Mosier Creek Fire

Conflagration Declared:  
August 12<sup>th</sup>, 2020 6:09pm

Jurisdiction:  
Mosier RFPD

Fire Cause:  
Under Investigation

Total Acres:  
985

Percent Contained:  
45%

Total Reported Injuries:  
0

Total OSFM Personnel:  
143

Total Structural Fire Agencies Represented:  
47

## Values at Risk

- Firefighter and public safety
- Private property and structures
- Major powerlines
- Community and public relationships

## Overview

At approximately 4:30pm on Wednesday, August 12th, 2020, a fire started just outside of the community of Mosier, OR. Aided by strong winds, low humidity, and high heat, the fire quickly grew to 500 acres, immediately threatening 300 homes and prompting Level 3 evacuations. The residents of Osburne Cutoff, Vensel, Catron, Dry Creek, Carroll, Morgenson, Ketchum Rd, and the Chenoweth Airport were immediately advised to evacuate.

Local responders from the Oregon Department of Forestry (ODF), Fire Departments in Wasco and Hood River counties, and other local mutual aid resources under the Fire Defense Board Chiefs initiated fire attack. They worked tirelessly to prevent the forward spread of the fire. The wind, weather, and terrain caused the fire to grow faster than local resources could handle, which prompted the request for assistance from the state.

At 6:09pm on August 12th, 2020, Governor Kate Brown of Oregon invoked the Conflagration Act. This allowed the Oregon State Fire Marshal (OSFM) to activate the Blue Incident Management Team and bring eight additional structural firefighting task force resources from around Oregon. The Office of State Fire Marshal and local fire agencies made the decision to mobilize in the morning as mutual aid resources were ordered and on scene.

Working under a delegation of authority from Mosier RFPD, Mid-Columbia Fire and Rescue, and the Wasco County Fire Defense Board, the OSFM Blue Team, was in-briefed at 8:00am by local agencies and assumed command at 12:00pm. Immediately, OSFM deployed two structural protection groups to assist local resources with structure protection. At 3:00pm, two additional structural protection groups were sent to the fire to assist with firefighting efforts and to provide relief for the exhausted local firefighting crews.

The Structural Protection Groups successfully provided structure protection, assessment, and provided wildland firefighting resources with water and hose lays.

On August 17th, 2020, the OSFM Blue Team released the delegation of authority back to the Wasco County, Mosier RFPD, and the Mid-Columbia Fire and Rescue. At 3:00pm, the OSFM resources were demobilized, and the overhead members returned to their local jurisdictions.



# Incident Objectives

1. Provide for the safety of incident responders and the public through deliberate risk management, to include planning and conducting incident operations to minimize impacts and spread of COVID-19.
2. Protect private lands, communities, natural resources, infrastructure and other values at risk by minimizing the size of the fire.
3. Protect structures within delegated areas by preposition and use of conflagration resources. Re-evaluate, triage, and perform structure protection as appropriate.
4. Develop and deliver accurate and timely fire information to landowners, the public, and cooperators, through the use of personal contacts.
5. Support the local District by providing initial attack within the TFR, and by pre-identifying initial attack resources in the IAP.
6. Ensure that all people involved with, or affected by the incident, are treated with respect, integrity, inclusion and dignity.
7. Be fiscally responsible by continuing to evaluate incident needs and make appropriate adjustments.
8. Foster cooperative relationships with landowners, partners, stakeholders and the public through efficient notifications and meetings.

# Overhead Personnel

Incident Commander	Scott Magers
Deputy IC	Andy Louden
Safety Officer	Erin Sawall
Line Safety	Larry Wooldridge
Line Safety	Chris LaBelle
Public Information	Rich Tyler
Public Information	Jake Hastings
Public Information-T	Sandy Roberts
Liaison	Mark Johnston
Health Liaison	Bryan Daniels
COVID Responder	Brett Deedon
COVID Responder	Curt Wilson
Operations Chief	Scott Stutzman
Deputy Operations	Rich LaBelle
Group Supervisor	Mark Corless
Group Supervisor	Jon Koenig
Group Supervisor	Fred Hertel
Group Supervisor	Ian O'Connor
Planning Section Chief	Jason Cane
Deputy Planning Chief	Tyler Hohl
Resource Unit Leader	Josh Butler
Resource Unit Leader	Bill Boos
Resource Unit Leader-T	Andrew Figini
Geographic Information-T	Riley Moore
Logistics Section Chief	Kristina Deschaine
Deputy Logistics	Matt Meyer
Logistics Section Chief-A	Byron wakefield
Communications Unit	Scott Ballard
Communications Unit-T	Scott Nielson
Communications Unit	Jeff Bade
Communications Unit-T	Andrew Alderson
Communications Unit-T	Rob Davis
Finance Section Chief	Valerie Abrahamson
Agency Administrator	Mariana Ruiz-Temple

# Apparatus

Type 3 Engine.....	13
Type 6 Engine.....	19
Water Tender.....	6
Command Vehicles.....	8
Total Task Forces .....	8
<ul style="list-style-type: none"> <li>• TF01 - Clackamas County</li> <li>• TF02 - Washington County</li> <li>• TF03 -Marion County</li> <li>• TF04 - Yamhill County</li> <li>• TF05 - Deschutes County</li> <li>• TF06 - Columbia County</li> <li>• TF07 - Polk/Lincoln County</li> <li>• TF08 - Multnomah County</li> </ul>	





# Incident Timeline

## Notable Events

August 12 4:30pm

- Fire ignition and spreading to adjacent trees and bushes.
- Fire increased size to 500 acres by 21:45

August 12 6:09pm

- Governor Kate Brown Invokes the Conflagration Act

August 12 7:20pm

- Activation phone call, planning for inbriefing.

August 13 8:00pm

- Blue team in-brief at Wahtonka High School in The Dalles
- Blue team quickly deployed two day-shift Structural Protection Groups. Two additional Structural Protection Groups were utilized for the night shift.

August 15 8:00pm

- Began demobilization of excess OSFM resources

August 16 12:00pm

- Structure triage & protection complete assessment of damaged structures.
- Support of wildland resources with water and hoselays.

August 17 3:00pm

- Blue Team Demobilized
- Close-out with Wasco County, Mosier RFPD and Mid-Columbia Fire and Rescue

OSFM Blue Team PIO's worked with PIO's from ODF Team 1 on this assignment and per standard practice we utilized a tailored approach to information gathering and dissemination. Our mission was to provide a timely, accurate, and united message to the public. The ODF/OSFM PIO shop worked and coordinated with the Wasco County Sheriff's Office, Mosier Fire District, Mid-Columbia Fire & Rescue and the Central & Eastern Oregon Chapter of the American Red Cross. We used social media, daily updates (press releases), videos, and pictures as part of our high-tech strategy. Many avenues were used such as a simple COVID-19 compliant trap line and cooperator's meetings, respond to phone inquiries, a virtual public meeting and information passed through key members of the public as low-tech outreach tools. With this two-tiered approach we were able to develop and deliver timely fire information based on emerging issues and community concerns.

For example, the Information Team created daily fire updates that included fire acreage, fire progression, number of crews, engines, air resources and resource information and was shared twice a day. We created information stalls at The Shio Inn and Fred Meyer in The Dalles, Oregon. An information post was also established at Brenna's Mosier Market in Mosier, Oregon. Daily updates and updated evacuation maps were delivered to these locations.

Another example of the work accomplished by the Information Team was the creation of the Facebook page "Mosier Creek Fire 2020". The decision was made to create a specific fire information page opposed to using the existing ODF Central Oregon Facebook Page due to the high probability of other fires occurring and causing information overload and confusion. The Facebook page was created and the PIO's obtained photos and other forms of media to create content, which resulted in a significant increase in page interactions. As of 7:30am on 08/16/2020, Facebook Analytics reports that 77,944 people have been reached with the Mosier Creek Fire Facebook page. The PIOs worked every day to bring new and pertinent content to the page, and to interact with the community by answering questions in a rapid manner. A successful virtual community meeting was hosted via Facebook which was also live streamed by a major news media.

The release of evacuation information was closely coordinated with Wasco County Sheriff's office (WCSO) to ensure that releases were accurate, and maps were updated. Our close coordination with WCSO was a key element to the success of this mission. This relationship was also key to building public confidence and trust in responders.

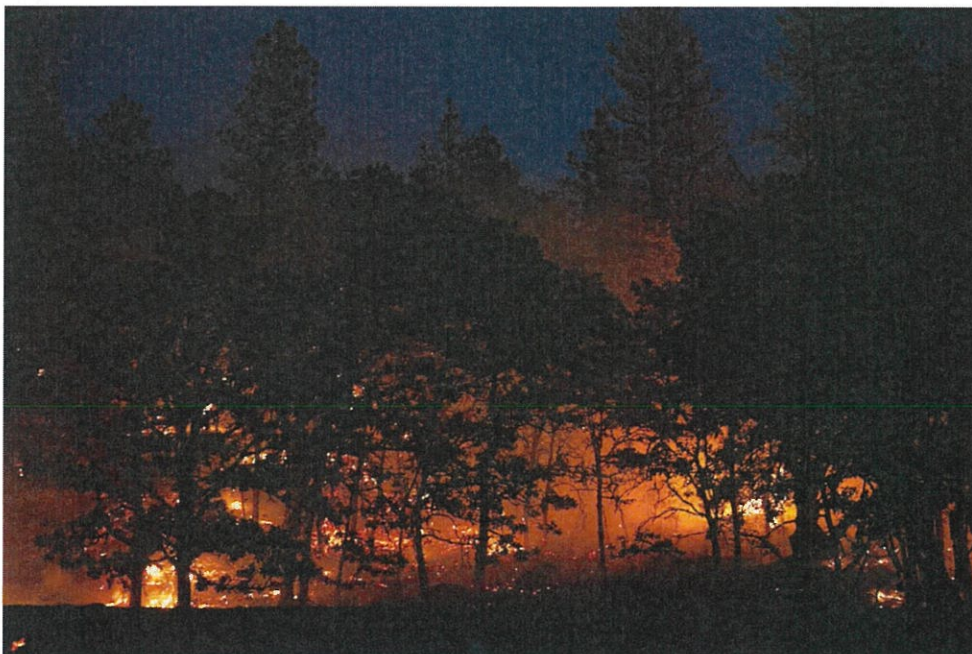
The Information Section responded to media requests promptly and kept all media informed on all updated information with a twice daily COVID-19 compliant Fire Briefing. This was accomplished by having a PIO provide an operational briefing, updated weather information and sharing the days priorities. This format worked well by reducing exposure possibilities while providing timely, accurate and overall fire information. Media interest was primarily local and regional.

This is the first COVID-19 compliant wildfire deployment for OSFM and while we experienced some challenges, the entire team adapted to the new normal and stayed flexible while accomplishing our mission. The lessons learned will be shared with all OSFM and ODF Incident Management Teams.



# Incident Successes

- The safety record for the Mosier Creek Fire was exceptional during this assignment. No major accidents or injuries occurred during the assignment. Visits to the medical unit were light. The COVID-19 Module plan was successfully utilized twice.
- Unification of IMT teams allowed for quicker resource delivery and objective completion. Working with ODF allows us to share workload and improve coordination and communication.
- COVID-19 Module team was able to address challenges presented. Use of "Code 7" for contact allowed for separate contact outside of medical emergency.
- Use of COVID-19 Module to mitigate and communicate with crews and manage Covid related requirements and issues that surface allowed for a smooth focus on fire as well as manage any COVID-19 issues.
- Having resources arriving and demobing on a staggered schedule (30 minute) made these process much smoother and allowed for COVID-19 Best Management Practices to be maintained.
- Showering process was successfully updated to make physical distancing easier. Such as less chairs for sitting in front, marking the line with 6 foot intervals, and evaluating the time it takes to get the number of people through the showers and adjust the hours that they are open.
- Kitchen process was successfully updated to allow drive through by having the TFL drive by and get lunches for their crews. This proved to be efficient.
- A cost share agreement was initiated between ODF and OSFM for camp support costs. Because some support services were not available during the first two days of the deployment, adjustments were made to the cost share invoice that reduced the amount charged to the OSFM.
- The Finance section was able to maintain COVID-19 BMPs during task force demobilization, by working closely with operations to foresee any claims early to avoid the need for last minute conversations. In addition, Finance also worked with Plans on a process to get demob forms signed inside the Module of 1.
- Mapping of the incident was timely and well done.
- Upon arrival, Blue Team found healthy and robust relationships, communication and mutual aid systems, which was a major contributor to early successes on the fire and served to minimize the structures lost and damaged.
- Regular Cooperators' meetings were successful in continuing the spirit of coordination and cooperation.



## Agencies Represented

- Albany Fire
- Alfalfa Fire
- Banks Fire
- Bend Fire
- Carlton Fire
- Canby Fire
- Clackamas Dist #1
- Cloverdale Fire
- Columbia River Fire
- Corbett Fire
- Cornelius Fire
- Crooked River Ranch Fire
- Dallas Fire EMS
- Dayton Fire
- Depoe Bay Fire
- Drakes Crossing Fire
- Dundee Fire
- Eugene-Springfield Fire
- Gaston
- Gresham Fire
- Hillsboro Fire
- Hoodland Fire
- Keizer Fire
- Marion District #1
- McMinnville Fire
- Medford Fire
- Mist/Birkefield Fire
- Molalla Fire
- North Lincoln Fire
- Oregon State Fire Marshal
- Philomath Fire
- Pleasant Hill-Goshen Fire
- Polk Co FD No. 1
- Portland Fire
- Redmond Fire
- Salem Fire
- Sandy Fire
- Scappoose Fire
- Scio Fire
- Sheridan Fire
- Sublimity Fire
- Sunriver Fire
- SW Polk RFPD
- Tangent Fire
- Tualatin Valley Fire
- Vernonia Fire
- Woodburn Fire



# Operational Overview

OSFM Blue Team Operations Section arrived at the fire on August 13, 2020 with an initial response of 2- Operations Section Chief (field and Planning), 3- Group Supervisors, and 8- Task forces. Working within our Delegation of Authority we created the fire loss report structures on the Mosier Creek Fire.

The Operations Section put in an order for one additional Group Supervisor for night shift to provide 24 hour staffing. By doing this, the section was able to have four Task Forces during day shift, two for swing shift, and two for night shift. Staffing was adequate for this incident and the overlap protection of the swing shift made it so our work/rest ratio was not a concern.

During our time on the incident, there was no significant fire growth or structures destroyed or damaged. The structures impacted as a result of the fire were all damaged and/or destroyed during the Initial Attack phase of the fire. All evacuation notices had been in place by the WASCO County Sherriff and those evacuation levels were evaluated daily in a meeting with the Sherriff, OSC, and Team liaisons.

Due to anticipated weather conditions, staffing remained the same until August 15. Then due to no significant fire growth and a declining fire threat to the structures, the Section began releasing resources.

The Conflagration resources worked side by side with our wildland partners and the message "unified" and "one team" was carried throughout the entire Operations Section which proved once again to increase moral, productivity, and meet our objectives.

## Partner Agency



# Incident Challenges and Lessons Learned

- Erratic weather/winds and very rugged terrain with difficult access.
- Integration of COVID-19 Module – and following Best Management Practices for first time. Contacting COVID-19 module would benefit from designated phone line # as well as incident email for all IMT members.
- Unification of Command while meeting COVID-19 requirements for first time required adjusting expectations.
- Initially matching Line Safety's with all 3 operational periods was not accomplished.
- Securing and limiting access to ICP as to honor "Module of One" and limit interaction.
- Showering schedule was staggered for COVID-19 compliance. While this made sense on paper, in practice, it was not as easy to implement. Crews did not get off the line at predictable times and they did not always shower.



# MOSIER CREEK FIRE - OPERATIONS MAP

- Address Points
- 500 Foot Index Contour Lines
- 100 Foot Contour Lines
- Roads
- IR Heat Perimeter

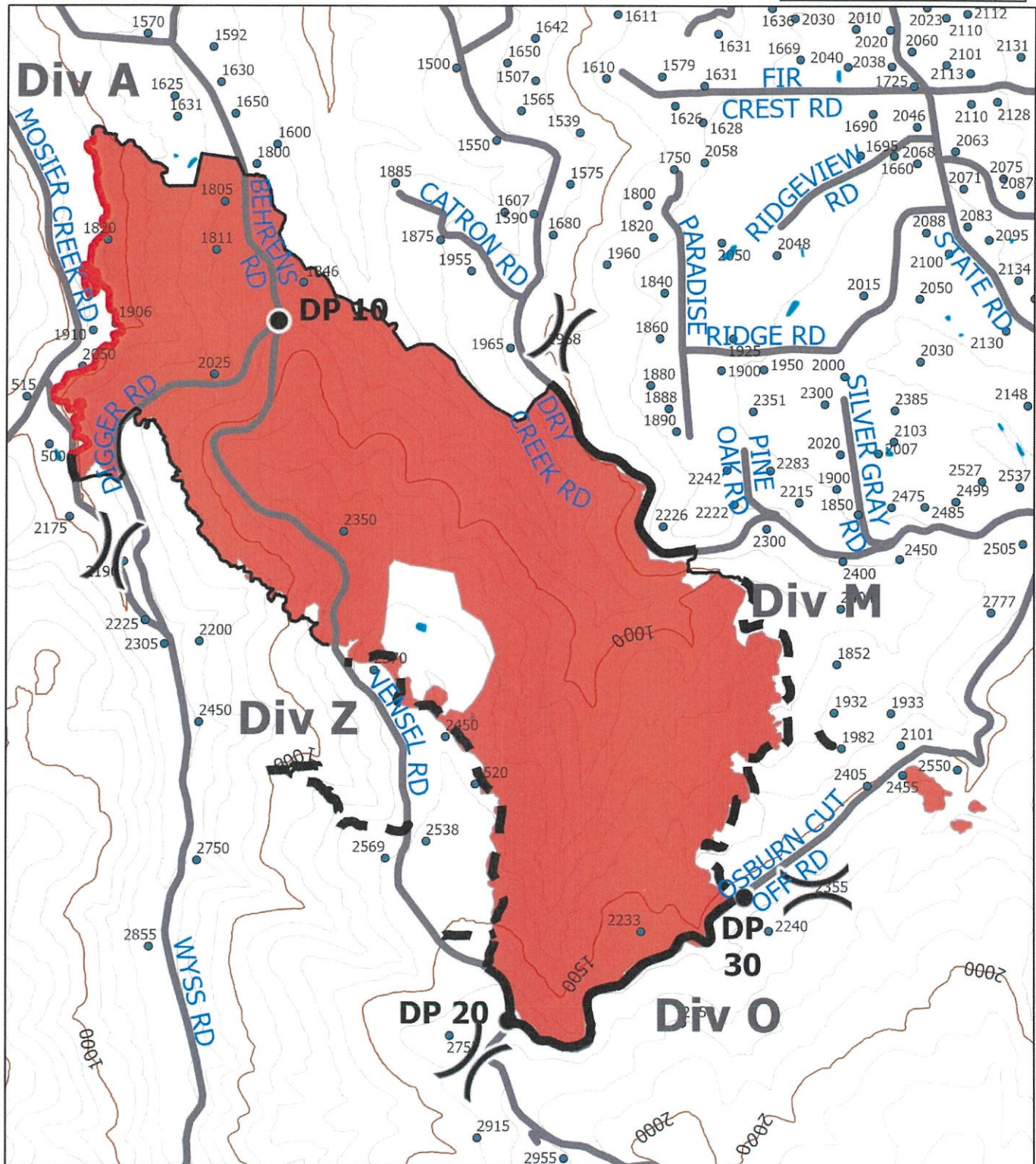
Contour Interval: 100 Ft

IR Data From: 8/15/20 00:15

Map Produced: 08/16/20 12:40



0 0.15 0.3 0.6 Miles





# CITY OF MOSIER

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## Staff Report

Meeting Date: 08/19/20

<u>Staff:</u>	Colleen Coleman, City Manager
<u>Agenda Title:</u>	Audit, Bookkeeping and History of Mosier General Ledger Correction Efforts
<u>Agenda Action:</u>	Council Understanding
<u>Fiscal Impact:</u>	Long term hire of part time bookkeeper
<u>Staff Recommendation:</u>	Two to three-year reconciliation process for Mosier general ledger

### City Plan to Close 2019 Books and Move Forward with Clean Chart of Accounts:

Tammy Marciniw, certified municipal bookkeeper and her company Phoenix Rising will finalize 2019 books with review by Jeff Nichols, CPA from The Dalles, as her sub-consultant.

For sake of efficiency, Mr. Nichols will start a new chart of accounts (general ledger) for FY 2020/21 that matches the City's budget resolution, while Tammy is reviewing and reconciling FYE 2019 (now) and FYE 2020 at next audit.

### Auditor Clarifications

This report is to clarify a few points made by the auditor in our last Council meeting 8/5/20 and give you a history of Mosier's staff efforts to reconcile the general ledger since January 2018, so we're all on the same page.

- Auditor's definition of 'reconcile' means making the auditor's recommended adjustments to the general ledger or 'chart of accounts'— not the checking acct. This reconciliation serves to match the general ledger with budgeted funds. Currently there are multiple out of date BOT (before our time) funds in the City's general ledger that are not reconciled to match inter-government agency (IGA) agreements, resolutions, and other documentation so that budget to actual accounting is done according to Council's legal requirements. This has been ongoing for many years prior to current staff. And our current projects are being added to the ledger as well, ie, the joint use facility and USDA projects.

Hence, as the accountant said last week, it will take 2-3 years to clean it all up.

Here are a few examples of how things in the general ledger get out of compliance or become difficult to reconcile:

- Bank account numbers or billing software and their nomenclature are changed by the financial institution mid-fiscal year (ie, moving from general checking to business checking).

- Audit report uses different nomenclature than budget and general ledger.
- Or, in some cases, projects underway change course or don't follow documented procedures, due to midstream problem-solving processes that aren't corrected in the official IGA, contract or resolution. For example, last week at a JUF committee meeting I asked members of the committee to bring a formal vote to their group to rectify the language of their IGA to match our current accounting practices (using City's State grant first before using Fire District UPRR grant). They did not want to do so. I then asked that we go back to accounting according to the IGA, ie, Fire District and City each pay half for project expenses. They did not want to do that either, with the logic that we needed to use up the State grant first (awarded to the City) because it has reporting requirements. Good logic. However, in order to reconcile City accounts, we have to follow the IGA or change it, so I made the interim decision to follow it and bill the Fire District for their portion of the expenditures thus far. If they come back with a complaint, we will go back to the JUF committee again to ask that we change the IGA--but this takes time and legal fees.

Our biggest issue now is that our current auditor (though working on FYE 2019) is questioning (testing us) on how we've matched the general ledger's past disarray with current data. This takes forensic accounting and reconciling, revisiting old contracts and records. Once 2019 is complete, they will bring audit findings to Council and let you know the path forward to bring the general ledger into compliance, which will likely include updating several ordinances to match current state requirements and making recommendations for accounting procedures.

Complete reconciliation of all books will take a few years--as the auditor stated Wednesday night. Each year we'll get a little closer. But please note that what we need from Council during this effort is the same understanding afforded other projects like USDA, Mosier Center, etc., which have also taken a 2-3 years for investigation, contracting, design and implementation.

### **History of discovery and attempts to rectify accounting in Mosier since I became City Manager:**

- January 2018 New Hire - Finance Officer after Kayla lost 6 months data and left. One candidate out of 3 applicants had municipal bookkeeping experience but said the level of effort to complete the job would be full time and asked for \$23/hr for the first 6 months and \$28/hr after that with full benefits. Council could not commit and kept to the original plan to hire someone for \$16/hr, 12 hrs per week, leaving only unqualified, entry level candidates. At that point, I asked Jayme to apply because I knew she had a degree in Economics with experience developing pro formas. She worked for 12 hrs/wk @\$16/hr for 5 months before Council awarded her a full time position, which put the books a year behind.
- We realized the extent of the accounting needs early 2018 and approached Council. They recommended we hire Summer Sears, CPA. Summer did not know QuickBooks and declined to fix our chart of accounts (general ledger) because of its historic disarray. She did help us get through our first year developing a municipal budget by linking formulas from one budget spreadsheet to another to make sure all relational numbers matched through to July 2018.
- Aug 2018, we approached MCEDD and developed a scope of work and draft IGA to work with their certified public bookkeeper. After six months of negotiations, we finally had a route forward and Council approved and signed the IGA. Then once MCEDD realized the magnitude of work, they declined to assist and pulled out of our agreement.
- January to July 2019 we went through a second audit with Arens & Associates, at the same time we were preparing the annual budget. We received 15 pages of journal entries, which were made, but did not reconcile the general ledger, as it was not clear to either of us how to do so, given its vast chart of accounts with names we did not recognize from our budget. After completing the 2019 budget, we wrote an RFP and advertised for a new auditor, receiving one unqualified small town accountant located in Baker City.



- We then approached City of Hood River, City of Cascade Locks, City of The Dalles and Wasco County for recommendations. Most of them recommended the accounting firm of Pauly Rogers.
- We called Pauly Rogers and asked for a proposal. From their submission of a proposal to final negotiated contract, it took 3-4 months.
- Since hiring Pauly Rogers, we've worked diligently on forensic accounting with them, each of us spending 10 hrs (CC) and 30 hrs (JB) per week. Then Covid-19 hit and we hired a bookkeeper (recommended by QB as public agency certified).
- Jayme and I have taken as much training as our schedules allow, with constant referrals back to legal documents to implement corrective actions that follow legal requirements.
- All of this, while doing our jobs designated by the budgeted workplan and performing projects at Council's will takes time. And good professional judgement on a daily basis.

Mosier is not the first organization to have this experience, especially given its growth. The project before us is not a simple reconciliation of numbers but instead, a hefty professional matching of legal agreements with fiscal allocations and a look back in the City's history. Therefore, we appreciate your understanding that this is a major project and will take time.

# CITY OF MOSIER

small enough to make a difference

## RESOLUTION 2020-04 August 19, 2020

A RESOLUTION ADOPTING A CASH BASIS OF ACCOUNTING FOR INTERNAL RECORDING AND REPORTING OF FINANCIAL TRANSACTIONS;

WHEREAS, ORS 294.333 allows municipal corporations to record their revenues and expenditures using the cash basis, the modified accrual basis, or the accrual basis of accounting, at the discretion of the municipal corporation; and

WHEREAS, the City of Mosier has historically adopted its budget using a cash basis of accounting and recorded its financial transactions and internal financial reporting using the accrual basis of accounting; and

WHEREAS, the City's Auditor and City Manager have recommended to simplify the preparation of year-end financial statements and report the results of operations using the cash basis of accounting, which clearly reflects the day to day operations of the City and will result in future cost savings; and

WHEREAS, there will be no change to the Adopted Budget for the current Fiscal Year nor in the cash basis of accounting that was used in its preparation;

NOW, THEREFORE, BE IT RESOLVED BY THE MOSIER CITY COUNCIL:

**Section 1.** City staff is directed to report the results of operations using the cash basis of accounting from FYE 2019 and here forward until and unless the City Council deems a change of basis of accounting is appropriate and takes action to direct such change.

This resolution was adopted at a regular Council meeting of the Mosier City Council this 19<sup>th</sup> day of August, 2020.

ATTEST:

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Mayor Arlene Burns

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Jayme Bennett, City Recorder