

**ASHLAND CITY COUNCIL  
STUDY SESSION MINUTES  
December 18, 2023**

Mayor Graham called the meeting to order 5:30 p.m.

Mayor Graham, Councilors Hyatt, Bloom, Dahle, Kaplan, and Hansen were present. Councilor DuQuenne was not present.

**1. Public Input**

**Scott Fein/Ashland/**Lived outside city limits but did business in Ashland. His children went to the Willow Winds School. He expressed concern regarding camping ordinance. He felt that the 250-foot limit on camping near schools was grossly insufficient and noted that Willow Winds School was not included on maps for the proposed ordinance. He raised prior concerns with Rogue Retreat when it was on Eash Main Street, and presently with the dusk to dawn camping area. Noted that Marijuana facilities were 1,000 feet from schools.

**2. Audit Results & Annual Comprehensive Financial Report- FY2023**

Finance Director Marian Berry and Audit and Budget Lead Dana Mason introduced CPA Partner Amanda McCleary-Moore, and Senior Manager Kim Reno from Moss Adams. They provided a presentation (see attached):

- Agenda
- Engagement Team
- Nature of Services Provided
- Critical Audit Areas
- Audit Opinion/Reports
- Communications to Those Charged with Governance
- New Standards

Kaplan appreciated the information provided and commented on clarity of the report. Hyatt expressed her gratitude to the staff and Moss Adams for their work and efforts. Graham added thanks to the staff and Moss Adams.

**3. City Council Standing Advisory Committees Workplans Review**

Mayor Graham stated that they were having all the committee annual reports in one night. She announced that tonight's goal was to align what the Council was planning to do next year and discuss work plans from the committees. The committee chairs and staff liaison would come up and answer questions.

**Social Equity & Racial Justice Advisory Committee (SERJAC)**

Staff Liaison Ann Seltzer and Co-chair Emily Simons spoke on behalf of the SERJAC. Graham asked about a project with Southern Oregon University to better understand Ashland's history in the positive and negative and wanted to know if there were any plans to

move forward. Member Barbara Geraghty spoke to a report she had filed in September, along with research conducted with SOU and the Southern Oregon Historical Society. She did not find any evidence of sundown laws but did find photos of the KKK marching in a local parade. She also stated that she found patterns of micro aggression within Ashland's history. Geraghty had established listening circles with different areas of emphasis that will help with future work plans. Graham asked if planned Diversity, Equity and Inclusion training for SERJAC could also include members of the City Council. Seltzer responded that internal DEI training and meetings had been arranged for SERJAC. Simultaneously, SERJAC was looking at DEI training that would include the Council in conjunction with the American Association of University Women. Seltzer added that SERJAC was considering reaching out to Mike and Emily Green, who had previously trained City staff and that SERJAC was actively working on obtaining funding for this program. Graham suggested adding the DEI training to SERJAC's work plan.

### **Housing & Human Services Advisory Committee (HHSC)**

Member Deb Price and Staff Liaison Linda Reid spoke on behalf of the Committee. Graham asked about the homeless masterplan and why it was not included on HHSC's work list. Reid responded that the information was already in the packet prior to being assigned the task. Price noted there were some absences on the committee that would be addressed in January 2024. Bloom commented that the HHSC did a lot of work not in relation to homelessness and mentioned the new Workforce Housing Subcommittee, with Reid mentioning that new projects centered around affordable housing were in the works. Graham stated that the Council anticipated the homeless master plan to be finalized by Spring of 2024, with site planning process for a new shelter being driven by the Council with help from HHSC. Kaplan, commented on the lack of mention of the grant programs in HHSC's work plan, noted it was the regular work of the committee but had not been listed in the work plan.

### **Public Arts Advisory Committee (PAAC)**

Vice Chair Stanley Smith, Chair of the Committee Ken Englund and staff liaison Jennifer Chenoweth spoke on behalf of the Committee. Graham asked about a suggestion to put a mural at the underpass on the southeast side of town. Smith answered that PAAC were already looking at proposal by artist John Pugh for a mural in that location. Mayor Graham asked if the traffic controller box art project could be expanded to include South Ashland. Smith responded that they had put out a call for artists and had received a few applications. Englund added that the selection committee would be reviewing the applicants over the next few weeks. Kaplan asked about updates regarding a John Pugh mural and the sculpture "Ancestor's Future: Crystalizing Our Call." Englund, answered that progress was slow on "Ancestor's Future: Crystallizing Our Call" while the John Pugh mural was in the process of gaining funding. Graham asked about possible new artwork on crosswalks being installed in South Ashland, which Englund agreed would be looked at.

### **Historic Preservation Advisory Committee (HPAC)**

Staff Liaison Derek Severson and Committee Chair Beverly Hovenkamp spoke on behalf of the Committee.

Hyatt asked how integration between HPAC and the Planning Commission was going. Severson responded that integration was going well between the two groups. Graham asked about digitizing historic surveys. Severson commented that HPAC had access to the original negatives but needed to find funding. Graham asked about updating the historic preservation plan. Severson stated that there had been several false starts from the Committee but was looking to address the issue within a subcommittee. Hovenkamp added that additional funding would most likely be needed to tackle the issue. Hovenkamp also stated that Southern Oregon Travel had granted the Jackson County Heritage Association funds to create a new set of brochures documenting the historic sites throughout the county. He added that HPAC is looking to consolidate their data with this project. Hovenkamp concluded with news that a series of medallions created in collaboration with PAAC had been fully installed. Graham suggested to Acting City Manager Sabrina Cotta to look for grants that could be applicable to HPAC.

### **Climate and Environment Policy Advisory Committee (CEPAC)**

Vice Chair Rick Garth and Staff Liaison/Climate and Energy Analyst Chad Woodward spoke on behalf of the Committee.

Mayor Graham asked about CEPAC's feedback on the electrical masterplan process. Garth responded that CEPAC staff had not yet reached out to the Electrical Department. Graham felt that there will be opportunities for CEPAC to be involved in the electric master plan. Woodward commented that the electrical masterplan had been distributed to the members of CEPAC, with several concerns raised and forwarded to Stoddard Power Systems. CEPAC requested the Council comment on the electrical masterplan draft. Hyatt added that she wanted City staff to have autonomy regarding infrastructure work. Hansen suggested looking into new policies around climate friendly projects, adding that he wanted to hear from both the Electric Department and CEPAC. Garth asked if the Council wanted CEPAC to focus on individual projects or focus on a more strategic plan. Graham responded that the Council was looking for both. Bloom asked if CEPAC had the capacity to handle both areas. Garth responded that it would need additional resources. Hansen clarified that CEPAC would piggyback on that electric plan as opposed to drafting their own strategic plan. Kaplan discussed the scope of the proposed climate and plan, adding that he wanted CEPAC's guidance on the strategic elements, as well as comments from Stoddard Power Systems.

### **Transportation Advisory Committee (TAC)**

Public Works Director Scott Fleury and Chair Linda Peterson-Adams spoke on behalf of the Committee.

Hyatt asked about the current timeframe on Transportation System Plan update. Fleury responded that he had talked to both ODOT and local planners and was looking at a gap analysis for the Transportation System Plan update. Fleury estimated that work would start in

the summer of 2024, with planning happening at the beginning of 2024. Hyatt asked if the near miss work was something the TAC was still looking into. Peterson-Adams replied that the near miss application was on the website and that TAC was continuing to gather more data. Fleury added that TAC reviews both the near miss dataset and the crash data reports. Peterson-Adams also made note of ongoing GIS mapping efforts for new bike rack locations. Kaplan asked about the timeframe on the parklet review. Peterson-Adams stated that until TAC received more staff, outreach for the scooter program and the parklet program would be limited. Fleury stated that TAC was currently gathering feedback for the parklet program. Fleury also suggested a change with the encroachment ordinance and guidelines to reflect the changing economy and environment of the city. Peterson-Adams added that it would be in collaboration with the revitalization grants available to downtown businesses. Hansen suggested that the parklet program be expanded to the entirety of the city and could connect to things like retail space or possible bike racks.

### **Planning Commission**

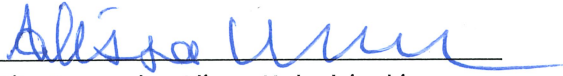
Community Development Director/Staff Liaison Brandan Goldman, and Chair Lisa Verner spoke on behalf of the Commission.

Bloom asked about the timeline of the manufactured home park zones. Goldman responded that the Planning Commission had applied for a grant from the Oregon Department of Land Conservation and Development. However, they have a shortage of funds, so the Planning Commission has been put on a waitlist. The commission plans to undertake efforts at the staff level starting in March or April of 2024. Goldman estimated the ordinance amendment process could take anywhere from 12 to 18 months. Hyatt thanked the commission and staff and noted they had received grant funds to update the Economic Opportunities Analysis to work on the manufactured home park zones. Kaplan asked about the timeframe for the Development Process Management Advisory Committee (DPMAC). Goldman clarified that the committee will meet four or five times with two meetings having already taken place. DPMAC had already looked at a survey on building and permit applicants from 2018 to December 2022 and evaluated the responses. The third meeting would center around recommendations to streamline the development process for builders and developers alike. Goldman suggested that the City move to online building application permits. Goldman stated that DPMAC would be meeting in either January or February of 2024 to formalize recommendations to the Council. Mayor Graham thanked the commission and staff. She announced that the student representative position for CEPAC and positions on HPAC, HHSC and, SERJAC all had open vacancies.

**4. City Commissions and Committee Appreciation Event**

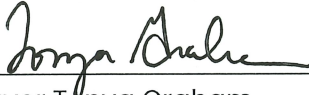
**5. Adjournment of Study Session**

The meeting was adjourned at 7:08 p.m.



City Recorder Alissa Kolodzinski

Attest:



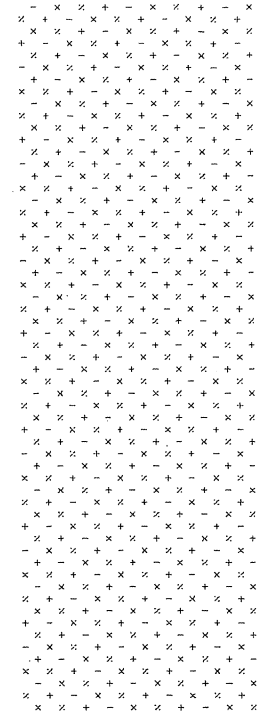
Mayor Tonya Graham



# City of Ashland, Oregon Audit Results

COMMUNICATION WITH THE COMMISSIONERS

December 18, 2023



## Agenda

1. Engagement Team
2. Nature of Services Provided
3. Auditor Opinions / Reports
4. Internal control related matters
5. Communications to Those Charged with Governance
6. New Standards



# Engagement Team

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# Nature of Services Provided

- 1** Audit the City financial statements in accordance with Generally Accepted Auditing Standards (GAAS) and Governmental Standards (GAGAS)
- 2** Assistance with, and technical review of each respective Annual Comprehensive Financial Report (ACFR) for compliance with Generally Accepted Accounting Principles (GAAP) as well as Government Finance Officers Association (GFOA) Certificate of Excellence requirements
- 3** Compliance testing/reporting under Oregon Minimum Audit Standards (OMS)
- 4** Single Audit of federal grant programs under Uniform Guidance
- 5** Reporting – Overall audit plan, audit results, communicating internal controls findings and noncompliance

# Critical Audit Areas

- Internal Controls / IT Environment
- Cash & Investments
- Revenues & Receivables
- Capital Assets
- Long Term Debt
- Accrued Liabilities – PERS, Other Post Employment Benefits (OPEB)
- Grants
- Financial Close & Reporting
- Oregon Minimum Standards



## Audit Opinion / Reports

Financial Statements

Unmodified (clean) opinion on financial statement

Oregon Minimum Standards

No reportable findings

Government Auditing Standards Report

No reportable findings

Uniform guidance

City was found in compliance



# Communications to Those Charged with Governance

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- Planned scope and timing
- Significant accounting policies
- Management judgments & accounting estimates
- Audit adjustments made and passed
  - None in current year
- Management's consultation with other accountants
- No disagreements with management
- No difficulties in performing the audit

## New Standards

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GASB Statement No. 91, Conduit Debt Obligations— effective for June 30, 2023 fiscal year; the City does not have any conduit debt.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements – implemented in the current year; no material affect on the City.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements – effective for June 30, 2023 fiscal year

GASB Statement No. 100, Accounting Changes and Error Corrections – effective June 30, 2024 fiscal year

GASB Statement No. 101, Compensated Absences – effective June 30, 2025 fiscal year



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