

Fiscal Year 2024 Exit Conference Minutes

December 9, 2024

I. CALL TO ORDER

The meeting was called to order at 5:32pm.

Present: Amanda McCleary-Moore, Mariane Berry, Paula Hyatt, Dana Mason, Kristen Roy, Jane Andrianova, Makayla Gill, Shane Hunter

1. Land Acknowledgment - We acknowledge and honor the aboriginal people on whose ancestral homelands we work - the Iikirakutsum Band of the Shasta Nation, as well as the diverse and vibrant Native communities who make their home here today. We denounce the egregious acts of the colonizers and government and recognize the horrific impacts that still exist today. We honor the first stewards in the Rogue Valley and the lands we love and depend on: Tribes with ancestral lands in and surrounding the geography of the Ashland Watershed include the original past, present and future indigenous inhabitants of the Shasta, Takelma and Athabaskan people. We also recognize and acknowledge the Shasta village of K'wakhakha - "Where the Crow Lights" - that is now the Ashland City Plaza.

II. Regular Business

Moss Adams presented the annual 2024 audit results.

Moss Adams described the nature of services they provided in accordance with the generally accepted auditing standards and governmental standards.

Moss Adams reviewed audit opinions and reports, acknowledging that their report was comparable to previous years and that there were no substantial internal control deficiencies.

Moss Adams reviewed new and upcoming changes such as GASB 101 compensated absences, certain risk disclosures and financial reporting model improvements.

Kristen Roy asked if GASB 101 takes Paid Leave Oregon into consideration. At this time Moss Adams thinks this will need to be considered but will need to confirm.

Next steps were discussed; the City will get the committee's new final financials summarized. Shane Hunter will lead the audit committee in presenting the audit findings to council should no one else choose to step in.

III. ADJOURNMENT

Meeting adjourned at 6:14pm.

DRAFT