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2 **Resolution Relating to**

**RESOLUTION**  
Councilor Paul \_\_\_\_\_  
Sponsor(s): \_\_\_\_\_  
\_\_\_\_\_  
Introduced: 07/11/11  
Referred to: \_\_\_\_\_  
\_\_\_\_\_  
Action: \_\_\_\_\_  
Date: \_\_\_\_\_  
Signed by Mayor: \_\_\_\_\_

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7 RESPONSE TO FY 10 MANAGEMENT LETTER  
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12 **CITY OF BURLINGTON**

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14 In the year Two Thousand Eleven.....

15 Resolved by the City Council of the City of Burlington, as follows:

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17 That WHEREAS, the City of Burlington annually conducts a Federal Single Audit for all  
18 departments, enterprise funds and proprietary funds and Burlington Electric conducts an audit of  
19 its own annually; and

20 WHEREAS, as part of the Audit process, the Auditor sends a Management Letter or SAS  
21 112, to the City citing their audit findings and any deficiencies in the City's accounting and  
22 financial management practices as they relate to the Audit; and

23 WHEREAS, the Management Letter is sent annually to the Mayor and the City Council;  
24 and

25 WHEREAS, while not obligated by law, the Office of the Chief Administrative Officer  
26 sends a Response to the findings in the Management Letter to the Auditor; and

27 WHEREAS, in the Management Letter dated June 26, 2009, there were found to be 64  
28 deficiencies in the Letter with the same approximate number of deficiencies in prior years and  
29 many of the same deficiencies repeating themselves year after year; and

30 WHEREAS, in the Management Letter dated February 3, 2011, there were found to be 36  
31 deficiencies in the Letter, an improvement that this Council acknowledges; and

32 WHEREAS, this Council understands that given the timing of the Letter and the budget  
33 process, it was not possible for department heads to address their department's deficiencies at the

35 **Resolution Relating to** RESPONSE TO FY 10 MANAGEMENT LETTER  
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38 same time as they did their budget presentation as was the practice implemented by Council  
39 resolution for the FY11 budget last year;

40 NOW, THEREFORE, BE IT RESOLVED that, now that the budget for FY12 has been  
41 approved, the Board of Finance and City Council shall receive in written form a memo from  
42 each department head regarding the deficiencies and how they plan to correct said deficiencies so  
43 the City can continue to improve its financial efficiencies and accounting procedures; and

44 BE IT FURTHER RESOLVED that the Administration request the same of the School  
45 Department regarding items 10-1, 10-3, 10-6, 10-7, as well as the issues as defined on pages 28-  
46 31 of the FY10 Management Letter.