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WICKIUP WATER DISTRICT

92648 SVENSEN MARKET ROAD • ASTORIA, OREGON 97103
503/458-6555

Special Board Meeting Minutes

Date: October 7, 2026
Call to Order: 6:01 PM
Adjournment: 6:17 PM

1. Attendance & Roll Call

- **Gary Heilmann** – Board President (Present)
- **Casey Wray** – Board Secretary (Present)
- **Laura Germond** – Board Treasurer (Present)
- **Olie Gifford** – Board Vice President (Present)
- **Rodney Bloom** – Board Member (Absent)

2. Approval / Modification of Agenda

Board President Gary Heilmann added two resolutions to the agenda for consideration:

- **Resolution No. 2026-010:** Selection of a Forensic Auditing Firm.
- **Resolution No. 2026-009:** Authorization of Changes to Bank Accounts.

3. Review of Proposals & Selection of Forensic Auditor

- **Background & Committee Report:**
  - Following consultation with legal counsel and Special Districts Association of Oregon (SDAO) consultants regarding cursory abnormalities discovered in district books and reports, a committee conducted interviews with three firms:
    1. **Baker Tilly** (Keith Simovic)
    2. **Morones Analytics** (Tanya Moffitt)
    3. **Prager CPA** (Jennifer Prager)
  - The committee ranked Baker Tilly highest due to their turnaround time (estimated 4–6 weeks), staffing resources, law enforcement/ex-FBI forensic background, QuickBooks expertise, and proactive approach to coordinating with the district's legal counsel, Eileen Eakins. The other firms lacked the capacity to meet the desired timeline.
  - Although senior principal rates are approximately $450/hour, tasks will be delegated down to staff billed near $200/hour, with total costs capped at an amount not to exceed $40,000.
  - The committee will conduct weekly progress and budget tracking with the firm. Individual updates will be provided to board members to prevent creating an unintentional quorum outside of public meetings.
- **Action Taken – Resolution No. 2026-010:**

- **Motion:** Gary Heilmann moved to adopt **Resolution No. 2026-010**, selecting Baker Tilly for forensic auditing services not to exceed $40,000, and authorizing District Legal Counsel Eileen Eakins to execute the required contracts and documents.
- **Second:** Olie Gifford.
- **Vote:** Unanimous in favor (Ayes: Casey Wray, Laura Jerman, Ollie Gifford, Gary Hyman; Nays: None). Motion carried; resolution adopted.

4. Authorization of Bank Account Changes

- **Action Taken – Resolution No. 2026-009:**
  - **Motion:** Gary Heilmann moved to adopt **Resolution No. 2026-009**, formalizing check-signing authority and banking administrative roles for the district's accounts at Lewis & Clark Bank (accounts ending in 1040 and 2539) and Columbia Bank (account ending in 1202):
    - **Authorized Representative:** Laura Germond, Board Treasurer, is designated as the authorized representative for banking forms and account administrative actions.
    - **Authorized Check Signers:** Casey Wray (Board Secretary), Laura Germond (Board Treasurer), and Rodney Bloom (Board Member). Two signatures remain mandatory on all checks.
  - **Second:** Ollie Gifford.
  - **Vote:** Unanimous in favor (Ayes: Casey Wray, Laura Germond, Ollie Gifford, Gary Hyman; Nays: None). Motion carried; resolution adopted.

5. Adjournment

Hearing no further business, Board President Gary Hyman adjourned the special meeting at 6:17 PM.

Signed By
President Gary Heilmann

Signed By
V.P. Ole Gifford