

**COMMISSIONERS' MINUTES  
KITTTITAS COUNTY, WASHINGTON  
COMMISSIONER'S CONFERENCE ROOM  
SPECIAL MEETING**

**MONDAY**

**3:30 P.M.**

**SEPTEMBER 17, 2012**

Board members present: Chairman Alan Crankovich, Vice-Chairman Obie O'Brien and Commissioner Paul Jewell.

Others: Julie Kjorsvik, Clerk of the Board; Judy Pless, Budget & Finance Manager; Jerry Pettit, Auditor (via phone); Troy Niemeyer, Audit Manager; Jim Jones, Audit Supervisor and Jesus Baldovinos, Audit Lead.

**SPECIAL MEETING**

**STATE AUDITOR**

**AUDITOR**

At 3:30 p.m. Chairman Crankovich opened a Special Meeting to receive an exit report from representatives of the State Auditor's office.

Troy Niemeyer, Jim Jones and Jesus Baldovinos reviewed materials on a report of the Financial Statements and Federal Single Audit for Kittitas County beginning January 1, 2011 through December 31, 2011. They reviewed the financial statement audit report and other required communications, Federal grant compliance audit report, recommendations not included in their audit reports, status of prior audit recommendations, report publication and a customer service survey.

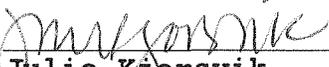
The Board asked questions and requested clarification of the audit finding relating to "the County's internal controls over financial statement preparation are inadequate to ensure accurate reporting".

Chairman Crankovich asked how the County can correct the deficiency when the rules are constantly changing from year to year, noting it was certainly not due to a lack of effort on the County's part for trying. Mr. Pettit said he would like to go on record as disagreeing with the finding, stating they seem to receive the same finding year after year, and yet the rules change every year so there is no way of correcting the issues, so the County may have to accept they will continue to get the same finding.

Mr. Niemeyer noted how overall the County does a very good job. He offered to try and work on getting some better guidance in the Bars manual for local governments to provide more clarity. The State Auditor's office noted their appreciation to Jerry Pettit, Judy Pless and other staff for their assistance during the Audit period.

The meeting was adjourned at 4:15 p.m.

CLERK OF THE BOARD

  
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Julie Kjorsvik

KITTITAS COUNTY COMMISSIONERS  
KITTITAS COUNTY, WASHINGTON

  
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Alan Crankovich, Chairman