

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

MONDAY

1:00 P.M.

SEPTEMBER 19, 2016

Board members present: Chairman Obie O'Brien; Vice-Chairman, Paul Jewell & Commissioner Laura Osiadacz.

Others: Mandy Buchholz, Deputy Clerk of the Board; Mandy Wilson, Audit Lead; Ann Strand, Audit Manager; Judy Pless, Budget & Finance Manager; Brett Wachsmith, Treasurer; and one member of the public.

SPECIAL MEETING

STATE AUDITOR

COMMISSIONERS

At 1:00 p.m. Chairman O'Brien opened a Special Meeting with representatives from the Washington State Auditor's office to go over the Exit Financial and Federal single audit that was conducted on Kittitas County for the period January 1, 2015 through December 31, 2015.

Ann Strand, Audit Manager provided handouts and reviewed their agenda for the Exit Conference.

Mandy Wilson, Assistant Audit Manager stated that the results they will go over are from the County's Financial and Federal Audit. She explained that the Accountability Audit will be conducted soon but most importantly she wanted to highlight that the County has a clean audit/no findings.

Ann Strand, Audit Manager explained that this was the first year of uniform guidance which had a significant amount of changes and impacts to Counties. She stated that Kittitas County had no significant findings. She provided & reviewed a Management Letter and highlighted that it is recommended that County Management improve controls over financial reporting.

Mandy Wilson, Assistant Audit Manager reviewed a draft summary of the Auditor's results and noted that the Highway Planning and Construction was selected as a major program in their audit of compliance in accordance with the Uniform Guidance. She stated that the dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, as \$750,000.00, noting that the County qualified as a low-risk auditee under the Uniform Guidance. Ms. Wilson reviewed the report on compliance for each major Federal program and stated that it is their opinion the County complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major Federal programs for the year ended December

31, 2015. Ms. Wilson reviewed their report on the County's financial statements and explained that it's their opinion the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Kittitas County, as of December 31, 2015, and respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and County Road Fund funds, for the year ended in accordance with accounting principles generally accepted in the United States of America. She thanked the Board for allowing the County staff to give the State Auditor's access to electronic records as it helped cut down on time since they could access records electronically instead of physically having to retrieve them from each department.

LETTER

WA.STATE AUDITORS OFFICE

AUDITOR

Commissioner Jewell moved to authorize Chair signature on a letter from the Washington State Auditor's Office regarding an Amendment to engagement letter dated originally dated July 18, 2016, noting the revised estimate is \$33,715.00 (original estimate of \$31,665.00). Commissioner Osiadacz seconded. Motion carried 3-0.

LETTER

COUNTY/ST. AUDITORS OFFICE

AUDITOR

Commissioner Jewell moved to approve and authorize the Chair to sign a letter to the Washington State Auditor's office, relating to the audit of Kittitas County from January 1, 2015 through December 31, 2015. Commissioner Jewell seconded. Motion carried 3-0

Meeting adjourned at 1:30 p .m.

DEPUTY CLERK OF THE BOARD

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Mandy Buchholz


Obie O'Brien, Chairman