

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

WEDNESDAY

9:00 A.M.

SEPTEMBER 19, 2018

Board members present: Chairman Laura Osiadacz & Commissioner Cory Wright. Excused: Vice-Chairman, Obie O'Brien.

Others: Mandy Buchholz, Deputy Clerk of the Board II; Ann Strand, Audit Manager; Stephanie Anglin, Audit Lead; Judy Pless, Budget & Finance Manager; Brett Wachsmith, Treasurer.

SPECIAL MEETING

STATE AUDITOR

COMMISSIONERS

At 9:00 a.m. Chairman Osiadacz 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, 2017 through December 31, 2017.

Ann Strand, Audit Manager & Stephanie Anglin Audit Lead, provided handouts including a summary of uncorrected items and reviewed their agenda for the Exit Conference.

Ann Strand, 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 had a clean Financial Audit. She stated that under the Federal Awards (Internal Control over Major Programs) they identified material weaknesses. She stated that they have issues an unmodified opinion on the County's compliance with requirements applicable to its major federal program and are planning to report findings that are required to be disclosed in accordance with 2 CFR 200.516(a). She stressed to the Board that at this time the report is DRAFT only.

Ms. Anglin, expressed her appreciation to Judy Pless, Budget and Finance Manager and the other County Staff she worked with.

Ann Strand, Audit Manager provided & reviewed a Management Letter and highlighted that it is recommended probably for the last time that the County Management improve controls over financial reporting. Specifically, they recommend the County reconcile cash and investments timely and follow up on unknown differences. She stated that they are also recommending all County departments submit accurate information in a timely manner to the County Auditor's Office and that the County perform an effective review of financial

statements, notes and required supplementary information to ensure accurate reporting.

Ms. Strand stated that the County did not have adequate internal controls to ensure compliance with Federal suspension and debarment and reporting requirements.

Ms. Strand expressed some concerns with Public Works response to their finding and explained why they would like the modifications made. Judy Pless, Budget & Finance Manager stated she would follow up with Public Works and get the changes made. Ms. Strand explained by listing company names it can appear that they were audited and that is not the case. They don't audit private companies. The Board supported Ms. Pless following up and having the changes made.

LETTER

COUNTY/ST. AUDITORS OFFICE

AUDITOR

Commissioner Wright 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, 2017 through December 31, 2017. Chairman Osiadacz seconded. Motion carried 2-0

Meeting adjourned at 9:40 a.m.

DEPUTY CLERK OF THE BOARD

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Mandy Buchholz


Laura Osiadacz, Chairman