From: Berber, Juan (SAO)
To: "fmtieton@centurytel.net"
Subject: Request for Documentation
Date: Thursday, October 17, 2019 10:36:00 AM
Attachments: image002.png

Hi Fred,

As we discussed earlier, I have included a list of items we will likely need while onsite to conduct the audit. We will not need all of these items right away. We built the list to encompass items we will request during the planning stages of the audit. Once our audit areas are determined, we will request other items to assist in our testing and audit work. Please feel free to ask questions if any of the items do not make sense.

Additionally, there will be another email coming your way with a request for files through our Secure File Transfer system (SFT). Please send any items from the list as they become available through the link provided.

Audit period: January 1, 2016 – December 31, 2018

Please provide the following information for the year covered by the audit unless other time period is noted below:

Financial

- Board meeting minutes – November 2016 to current
- Listing of current board members and email addresses.
- Any significant events or changes occurring since the prior audit (ex: new debt, major construction, new software, etc)? If so, please include description and bond documents if related to debt.
- Changes in key personnel including dates
- Details on any new revenue streams (compared to prior year)
- Bank accounts and bank statements available for onsite
- Identify cash receipting locations. Listing of petty cash, change funds and imprest funds and authorized balances.
- Any related parties, component units, joint ventures? If entity added any, please include written analysis. Did the Council create any new separate legal entities?
- Amortization schedules

Accountability

- List of all credit cards and procurement cards including custodians (including Visa, Master Card, Home Depot, Office Max, fuel cards, etc.)
- Any open accounts, petty cash and receipting tills and the authorized balances
- Other audit reports conducted by our office or other agencies

Feel free to contact me if you have any questions.

Thanks,

Juan C Berber
Assistant State Auditor, Office of the Washington State Auditor
(509) 454-7848 | berberj@sao.wa.gov
Sign up here to be the first to know when we release news & alerts.