



**Office of the Washington State Auditor
Pat McCarthy**

December 6, 2019

Reply To: Juan.Berber@sao.wa.gov

Mr. Fred Munoz, Clerk/Treasurer
City of Tieton
P.O. Box 357
Tieton, WA 98947

Dear Mr. Munoz:

We expect to soon issue our report on the results of our audit of City of Tieton. The report will include a finding, as we have already discussed.

Please review the attached preliminary draft of our audit finding and take the following steps to provide an official response for us to include in our report.

- Let us know immediately if you think there are any factual errors in our preliminary draft. Providing supporting documentation for any areas of disagreement will help us ensure a fair, complete, and accurate description of issues.
- Share this preliminary draft with the City Council and other key staff who might contribute to a response.
- Provide your written response by December 6, 2019, to be included in our published report. Providing your written response in an electronic format will help ensure it is accurately copied into the report without delay.
- Prepare a corrective action plan on your own letterhead, using the attached template. Uniform Guidance (2 CFR §200.511) requires this plan to be included in our report for all financial and federal program findings for use by federal granting agencies.
- If you need more time to prepare your response or would like to meet with us to further discuss the finding, please contact us immediately.

We view your response as an important part of completing our audit. For this reason, we will perform the following steps when preparing our report.

- We will include the City's response, or a synopsis of it, in our final report.

- If the response includes disagreement with any part of our finding, we will evaluate any new facts, perspective, or support you provide to determine if any changes should be made to the report.
- If we disagree with the response, we may include information in our final report to explain our position.
- If we do not receive a response, our final report will indicate that the City was given an opportunity to respond but declined to do so.

If you have any questions about the finding or would like advice on drafting your response, please contact me at (509) 454-7848 or Juan.Berber@sao.wa.gov .

Sincerely,

Juan C Berber, Auditor in Charge
Enclosure