From: Joly, Janine
To: Klein, Joanne (SAO); Collins, Kelly (SAO)
Cc: Beherndt, Alexander (SAO); Rapozo, Mark (SAO); Tellers, Stacie (SAO)
Subject: RE: Unauditable Districts in King County
Date: Monday, November 25, 2019 2:12:11 PM
Attachments: image001.png

Thank you all very much for getting this information to me. It is very helpful.

Janine Joly **| Senior Deputy Prosecuting Attorney | King County Prosecuting Attorney's Office Civil Division | 500 Fourth Avenue, Suite 900 | Seattle, Washington 98104 | (206) 477-9484**

From: Klein, Joanne (SAO) <kleinj@sao.wa.gov>
Sent: Tuesday, November 19, 2019 1:14 PM
To: Collins, Kelly (SAO) <collinsk@sao.wa.gov>; Joly, Janine <Janine.Joly@kingcounty.gov>
Cc: Beherndt, Alexander (SAO) <beherndta@sao.wa.gov>; Rapozo, Mark (SAO) <rapozom@sao.wa.gov>; Tellers, Stacie (SAO) <tellerss@sao.wa.gov>
Subject: RE: Unauditable Districts in King County

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The Contact information for Fire Commissioners for Fire District #31.

Paul Reckamp
308 C ST SE
Auburn, WA 98002

Gerry Bertellotti
208 31St ST SE
Auburn, WA 98002

From: Collins, Kelly (SAO) <collinsk@sao.wa.gov>
Sent: Monday, November 18, 2019 11:59 AM
To: Joly, Janine <Janine.Joly@kingcounty.gov>
Cc: Klein, Joanne (SAO) <kleinj@sao.wa.gov>; Beherndt, Alexander (SAO) <beherndta@sao.wa.gov>; Rapozo, Mark (SAO) <rapozom@sao.wa.gov>; Tellers, Stacie (SAO) <tellerss@sao.wa.gov>
Subject: RE: Unauditable Districts in King County

Good morning Janine,

Sorry for my delay responding back to you. Last week was very busy, but you were definitely at the top of my "To do" list for people to get back to.

For what it's worth, the delay paid off and I received some subsequent status updates at the end of last week.

Here is what I have for King County:

- **King County Drainage District No. 5 –** As you're aware there is a whole new Board of Commissioners. Our audit team has recently been in communication with Commissioner Alan Predmore. He shared that he is working with the King County Treasurer's Office and thinks he can get the information for filing the required reports to our Office. Once the financial filing has been completed we'll schedule the next audit. **Hence, this one is progressing and no communication is needed from the County Prosecutor.**

- **King County Fire Protection District No. 24** - We've had email correspondence with the Board of Commissioners as well as assistance from the King County Assessor's Office. It appears the District has not levied a property tax since tax year 2014. Hence the district doesn't have any financial activity. However, when that is the situation the government is required to submit a "No Activity" Report to our Office, which is pretty much an attestation from the Commissioners that there is no financial activity in the district's operations. I've attached the email thread on this one for your records. **Therefore, this one is progressing and no communication is needed from the County Prosecutor.**

- **Redmond Public Corporation –** They filed their required financial reporting on 10/2/19 and an audit team has been notified for follow-up with them. This government certified it had not activity to report for fiscal year 2018. **Hence, no action needed from the County Prosecutor.**

- **King County Fire Protection District No. 31 –** We've sent multiple communications to the Commissioners of this District, with the most recent occurring in September 2019. This government is acting as a pass-through of tax funding received from the County to Valley Regional Fire Authority. However, they have been unwilling to cooperate with our requests to full-fill the requirements for reporting and audit. We are expecting to receive more information this week and will give you an update when we do. It would be productive for the King County Prosecutor's Office to initiate some communication with this government as SAO is not getting any response from them.

I've cc'd some of the key SAO management who are involved in handling these governments. They may reply with additional information as time progresses.

Please advise if you have any other questions that we can address,

Kelly

Kelly Collins, CPA
Director of Local Audit, Office of the Washington State Auditor
(360) 902-0091 | www.sao.wa.gov

From: Joly, Janine <Janine.Joly@kingcounty.gov>
Sent: Tuesday, November 12, 2019 7:55 AM
To: Collins, Kelly (SAO) <collinsk@sao.wa.gov>
Subject: Unauditable Districts in King County

Kelly,

Thank you for the message following up on the King County districts. Any information you are able to provide me by email would be greatly appreciated.

Janine Joly | **Senior Deputy Prosecuting Attorney** | **King County Prosecuting Attorney's Office**
Civil Division | **500 Fourth Avenue, Suite 900** | **Seattle, Washington 98104** | **(206) 477-9484**