From: O"Leary, Deborah (SAO)
To: Ng Lam, Merina (SAO)
Subject: RE: Cash reconciliation
Date: Wednesday, July 31, 2019 10:37:00 AM
Attachments: image001.png

Actually, the hours charged in EIS are not accurate, because Shawn charged his to FRAD, not single. Once he corrects it, there will be fewer hours available. I have about 4 hours of FNCL and 4 hours for SNGL left. I can give you two of each if that helps.
Debbie

From: O'Leary, Deborah (SAO)
Sent: Wednesday, July 31, 2019 9:52 AM
To: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Subject: RE: Cash reconciliation
OK – For the OJTT, go ahead and just charge 10 OJTT and the rest to financial. I don't think we will use all of the single audit hours so the overall bill will be within budget.
Debbie

From: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Sent: Wednesday, July 31, 2019 9:07 AM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: RE: Cash reconciliation
Yes. I will update our materiality in the FS Audit Plan to indicate that we are using 10% of expenditures for C4 & C5 (currently it's just the C4). So far I have used only 15 OJTT for the cash recon, and then I used like an hour and a half for JE testing. I will update the cash recon section and sign off on it.
Merina

From: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Sent: Wednesday, July 31, 2019 8:13 AM
To: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Subject: RE: Cash reconciliation
Hi Merina,
So it looks from this that we are within 5%, right? I think we can sign off and be done with this section. If she brings something new to us in two weeks, then we can go from there. Can you tell me how much OJTT you have used on this audit and the sections it was for?
Debbie

From: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Sent: Tuesday, July 30, 2019 4:35 PM
To: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Cc: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: Cash reconciliation
Hi Anne,
Per our conversation earlier, I have attached our cash reconciliation spreadsheet. The Summary tab, summarizes the beginning & ending cash, revenues, and expenditures, reconciliation, with our current variances.
We will follow up, two weeks from today, regarding any other reconciling items you may identify,

that we have not accounted for. Also, feel free to contact us earlier if you find something that should be included/removed. We really appreciate your help with this.
Please let me know if you have any questions on the reconciliation spreadsheet.
Thank you,

Merina Ng Lam
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