From:	Ng Lam, Merina (SAO)
To:	Anne Higgins
Cc:	O"Leary, Deborah (SAO)
Subject:	Audit - Follow up & pending items
Date:	Monday, December 16, 2019 11:01:54 AM
Attachments:	Clean-New Fee Schedule-Reso 2017-021.pdf Building Fee Schedule Appendix 2018-02.pdf image001.png

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Hi Anne,

Per our discussion earlier, here is a list of the pending items and clarifying questions for the County's audit:

1. Payroll
    a. Was there separation/payout agreement for Foley's last payroll in 2018? Specifically, we are asking about his sick leave balance cash out. Per the bargaining agreement, only 33% can be cashed out upon retirement or death. Also, for termination or resignation for reasons other than retirement or death, no payment shall be made.
2. Building and land use permits
    a. Our review is specific to the revenues generated from the building and land use permit fees, as seen in the attached fee schedules.
    b. In speaking with Dena, she is not aware if the former Planning Director had a specific way of tracking expenses related to revenues generated from building and land use permit.
    c. Dena also mentioned that she has a list of specific BARS codes she uses to code specific building and land use permit revenues. Can you please provide us with a list of these specific BARS codes and a 2018 trial balance report, that shows the activity for these specific BARS revenue codes?
3. EFT/IT revised policy
    a. Can you please provide a copy of the draft, revised IT/EFT policy for the County?
4. Cash receipting
    a. I will be back on site, Friday 12/20, to follow up on variances noted.
5. Loss reports
    a. Can you please provide us with the total amount for the payroll loss?

I will be back on site, Friday, 12/20, to wrap up the remaining sections. Please let me know if you have any questions about the requested items.

Thank you again for your time and assistance in preparing these items.

Merina Ng Lam
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