From: Ng Lam, Merina (SAO)
To: O"Leary, Deborah (SAO)
Subject: FW: Audit - Follow up & pending items
Date: Wednesday, December 18, 2019 9:37:32 AM
Attachments: image001.png
2018 Planning Building Permit Revenue.xlsx
Cash Mgt Policy.pdf
COLUMBIA COUNTY TECHNOLOGY USAGE POLICY.docx
Detail Report 2018 Planning.xlsx

From: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Sent: Monday, December 16, 2019 1:31 PM
To: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Cc: Dena Martin <Dena_Martin@co.columbia.wa.us>
Subject: RE: Audit - Follow up & pending items

HI Merina,

Attached is a detail report of the building permit revenues that you had highlighted in the attached fee schedule. They are coded to 322.10 and the extension is dependent on the jurisdiction that they were received for. Not seeing any restrictions in the BARS manual for expenditures of these resources???

3221000	Buildings, Structures and Equipment	This is not a charge for inspections (see 3424000, 3458300). Examples: commercial/residential building permits, plumbing permits, electrical permits, septic tank permits, etc.

IN regards to tracking expenses for planning, all revenues and expenses for planning are coded into the general ledger with a department code. So all expenses for planning would be separate from all other departments in current expense as well as their revenues. A Trial Balance would show the entire fund and I don't think you want to see that for Current Expense. I have attached a Detail Report for the Planning Department which I believe will be more useful to you in what you are looking for.

I have also attached two of the policies you requested. The Technology policy is copied and passed out of the Personnel Policy Book I gave you to look at the last time you were on site.

I have budget meetings coming up and I will work on the rest of your list.

Anne D Higgins
Columbia County Auditor
341 E Main St. Ste. 3
Dayton, Wa 99328
509-382-4541 phone
509-382-4830 fax

From: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Sent: Monday, December 16, 2019 11:02 AM
To: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Cc: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: Audit - Follow up & pending items

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
Assistant State Auditor, Office of the Washington State Auditor
(509) 526-6271 | www.sao.wa.gov
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