From: O"Leary, Deborah (SAO)
To: "Anne Higgins"
Subject: RE: SAO Follow up
Date: Wednesday, March 27, 2019 8:40:00 AM
Attachments: image001.png

Good morning,
I am happy to connect with you about this next week when you are back from the conference. Just to clarify, we did review payroll during our prior audit (report issued September 2018). In addition to our regular audit work, the County notified our office of a loss on August 17, 2018. I was the supervisor on the audit and began the preliminary investigation of the loss. During that preliminary work, the County was still determining the actual hours worked versus those misreported by an employee. Because the County was still working on this review, we postponed review of the loss until the County's work was complete. From your email below, it sounds like the County did not complete any further work. Is that correct?
Debbie

From: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Sent: Tuesday, March 26, 2019 8:19 PM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: RE: SAO Follow up
HI Deborah,
If I am not mistaken this was followed up on during our 2017 audit that started in June of 2018. Since I do payroll for the County I would think that I would know if there was an internal audit going on and probably be conducting it. If you are talking about the same issue that I am thinking about they included it in our audit prior to its conclusion. I am at the Auditor Finance Conference this week, when I return I will review the audit results from SAO which you may be able to do on your end too before I get back.
THanks

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

From: O'Leary, Deborah (SAO) [mailto:olearyd@sao.wa.gov]
Sent: Tuesday, March 26, 2019 9:07 AM
To: Anne Higgins
Subject: SAO Follow up
Good morning,
Our office was notified of a payroll loss last August in the Sherriff's Department. When we followed up on the report, we were notified the County was completing an internal investigation. Has this investigation been completed and if so, could you please provide the results? Please let me know if you have any questions. I can be reached at the phone number below.
Thank you for your help.

Deborah O'Leary
Assistant Audit Manager, Office of the Washington State Auditor
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