From: Anne Higgins
To: O"Leary, Deborah (SAO)
Subject: RE: SAO Follow up
Date: Friday, March 29, 2019 9:08:14 AM
Attachments: image001.png

I have requested that the information be compiled and sent to me so I can upload on the secure link. So those links usually have time constraints placed on the link so can you give me a couple of weeks just in case the two department heads that are giving me information are not in or need time to get it to me please? If I don't see the link and have everything from them I will email you again.
Thanks much!

Anne D Higgins
Columbia County Auditor
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: Friday, March 29, 2019 9:03 AM
To: Anne Higgins
Subject: RE: SAO Follow up

Good morning,
We would like to review all documentation of how the total misreported hours and dollar amount of loss were determine as well as any police report/summary of investigation. I will send you a secure file link so that you don't have to send anything through email.
Thank you,
Debbie

From: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Sent: Thursday, March 28, 2019 3:47 PM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: RE: SAO Follow up

Hi Deborah,
I got back today and inquired as to the status of the below request. There was an internal investigation, the individual filed a civil service claim and it went to court and the Counties investigation held up. The individual has appealed. Our prosecuting attorney is out of the office today but if you tell me exactly what it is you would like to see the Sheriff has indicated he will get it to me, I will check with the Prosecuting Attorney and get it to you. It is my understanding that criminal (if any) processes have not started yet but I will confirm that for sure.
The investigative work performed covers other items including the issue below.

Anne D Higgins
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From: O'Leary, Deborah (SAO) [mailto:olearyd@sao.wa.gov]
Sent: Wednesday, March 27, 2019 8:41 AM
To: Anne Higgins

Subject: RE: SAO Follow up

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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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
(509) 734-7104| www.sao.wa.gov
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