From: O"Leary, Deborah (SAO)
To: Ng Lam, Merina (SAO)
Subject: RE: Financial Statements review
Date: Tuesday, August 20, 2019 9:35:00 AM
Attachments: image001.png

Ok – wow, she does have a lot going on. I think we are ok to just connect with her on Thursday, tell her we understand how busy she is and reassure her these are not material and no changes need to be made. I also usually tell them correcting it will not make the recommendation go away either to urge them to let us wrap it up.
Debbie

From: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Sent: Tuesday, August 20, 2019 9:31 AM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: FW: Financial Statements review
Hi Debbie,
This was Anne's last email from last week. I followed up with her afterwards, and she explained that she hasn't had time to review the variances with all she has going on. She said that she will look at the $800K variance and will get back to us. I plan on following up with her again by the end of the week, and to get confirmation to just use the audited financial statements we have, and keep the identified variances on the AOM as uncorrected, since they are not material. Please let me know if you think otherwise.
Thank you,
Merina Ng Lam

From: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Sent: Wednesday, August 14, 2019 9:47 AM
To: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Subject: RE: Financial Statements review
No I don't have any questions. I started it but I am one person and there is too much other stuff going on right now that I have not been able to complete it. I am working on it nights and weekends when I can along with retro pay for the Sheriff's union contract that could not get approved on time and then wasn't provided to my office until 8 months after the retro effective date of 1/1/2019 (this should be against the law) and I am in the middle of an election with all new equipment right now. This is on top of daily operations which consume my day, as well as solving multiple department problems and spending half a day answering emails. If you can't wait finish it off and schedule your exit; I will address your items with a response at the exit conference. I haven't been able to put my annual report together yet and I have to finish that before I make changes to anything below to determine whether or not I agree with it.
Thanks for the minor suggestions below I will look at those as well. Hope you are having a good day! I will get back to you when I can get back to it. Thank you

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: Wednesday, August 14, 2019 9:19 AM
To: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Subject: RE: Financial Statements review

Hi Anne,

I wanted to follow up on our request below, and see if you had any questions or would like to discuss any items further. In addition, our review of the financial statements notes identified the items listed below. Please also see the attached document for reference.

- Note 6 - 2024-2028 Interest is understated by $2,925
- Note 8 - Allocation percentages for PERS 2/3 and LEOFF 2 are both missing 1 zero
- To add: During our review of subsequent events, we noted that the County had to remit to the State approximately $270K of its 2018 local sales tax revenue, as a result of the Sales-Tax-Exempt Windmill Project in the Columbia County. We determined that this subsequent event is essential to a user's understanding of the financial statements, and its effect on the reported cash/revenue transactions should be disclosed in the Notes. Therefore, please add a note disclosure regarding this subsequent event.

Also, the following are minor & cosmetic issues we are communicating verbally:

- Note 2:
  - Add "Compliance" to the title of the Note
  - Remove "C" from the subtitle "Budgets"
- Note 6:
  - Change "summarized" to "summarizes"
- Note 8:
  - Change "county" to "County's"

Please let me know if you have any questions.

Thank you,

Merina Ng Lam

From: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Sent: Tuesday, August 6, 2019 5:51 PM
To: Ng Lam, Merina (SAO) <nglamm@sao.wa.gov>
Subject: RE: Financial Statements review

I have to get through the election and then I will address this for you. Wanted to let you know I was not ignoring you ☺

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: Friday, August 02, 2019 1:01 PM
To: Anne Higgins <Anne_Higgins@co.columbia.wa.us>
Subject: Financial Statements review

Hi Anne,

I have attached a spreadsheet that summarizes the results of our review of the C4 and C5, using the

trial balance that was provided. I wanted to ask for your help identifying the cause for the variances in attached spreadsheet. Please let me know what you find and I will update/correct our spreadsheet and records, as needed. I was able to identify some of the accounts that were netted against each other, so those are okay (see the notes column).

Please let me know if you have any questions.

Thank you,

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