**From:** Clayton, Carol (SAO)
**To:** Miller, Marla
**Subject:** Payroll Sample
**Date:** Friday, January 11, 2019 12:01:00 PM
**Attachments:** Centralia_Payroll_Sample.xlsx

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See attached payroll sample.
This year we are wanting to confirm that the salary per employee that is recorded as being paid represents a payment that actually occurred. So I would be most concerned with seeing documentation that shows on the College's end that payments were issued.

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**From:** Clayton, Carol (SAO)
**Sent:** Friday, January 11, 2019 10:47 AM
**To:** 'Marla A. Miller' <marla.miller@centralia.edu>
**Subject:** RE: Grants Testing documentation
Ok, let me know when you have that complete list of grants/contracts.
I'd also like to have a control conversation about payroll and I have a sample of employees pulled already. Should I have that conversation with you or are there other key personnel who handle payroll that I should be speaking with?
Thanks!

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**From:** Marla A. Miller <marla.miller@centralia.edu>
**Sent:** Friday, January 11, 2019 9:49 AM
**To:** Clayton, Carol (SAO) <claytonc@sao.wa.gov>
**Subject:** RE: Grants Testing documentation
No, it is just the ones that are tracked by the instructional grant and contract office. It is most of them, but doesn't include some things such as running start and state need grant which you mentioned in your example below for supporting documents.

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**From:** Clayton, Carol (SAO) <claytonc@sao.wa.gov>
**Sent:** Friday, January 11, 2019 9:41 AM
**To:** Marla A. Miller <marla.miller@centralia.edu>
**Subject:** RE: Grants Testing documentation

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The budget spreadsheet you gave me yesterday – is this a complete listing?

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**From:** Marla A. Miller <marla.miller@centralia.edu>
**Sent:** Friday, January 11, 2019 9:36 AM
**To:** Clayton, Carol (SAO) <claytonc@sao.wa.gov>
**Subject:** RE: Grants Testing documentation
Hi Carol,
Not sure which FMS report you are wanting to look at because. The attached report (PM1201) has more than just the state and local grants and contracts but not sure which FMS Report may have been used previously.
Thanks, Marla

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**From:** Clayton, Carol (SAO) <claytonc@sao.wa.gov>
**Sent:** Thursday, January 10, 2019 2:40 PM
**To:** Marla A. Miller <marla.miller@centralia.edu>

**Subject:** Grants Testing documentation

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Hi Marla,

We'd like to start the testing on local grants and contracts. Can you send me the FMS Report over State and Local Grants and Contracts so we can pull a sample for testing? Then once we select a sample of grants, we'll need to review reimbursement requests and supporting documentation to confirm revenues represent actual amounts relating to the fiscal period. Based on my review of last year's testing, the type of supporting docs look to be different dependent on the different grants that were selected (i.e. the State Need Grant used the expense report, Running Start used invoices, Corrections Education grant used a Budget Status report, etc.).

Thanks for your help,

Carol Clayton, MBA
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