



**Office of the Washington State Auditor
Pat McCarthy**

January 3, 2019

Board of Trustees
Centralia College
600 Centralia College Blvd
Centralia, WA 98513

Dear Board Members:

We are pleased to notify you regarding the beginning of our audit of Centralia College for Fiscal Year 2018. The State Auditor's Office is committed to maintaining positive relationships and open communication with the governments we audit. As a member of the governing body, we believe you should be fully informed about our audit work. Therefore, we are inviting you to attend an entrance conference we have scheduled with your staff at 10:00 AM on Tuesday January 8, 2019 at Centralia College, Hanson Hall Boardroom A&B.

At the conference, we will discuss the audit and ask if you or College staff have any areas of concern that you would like us to include in the scope of our audit. We will also discuss the timing and cost of the audit.

After we finish our audit work, we plan to contact you again to invite you to attend an exit conference, in which we will share the results of the audit. This is an opportunity for you to hear directly from us about what we found and to ask any questions you may have about the audit process or results.

Please note that if a quorum of Board Members attend either of these conferences, the College will be responsible for ensuring requirements of the Open Public Meetings Act are met.

We take very seriously our responsibility of serving citizens by promoting accountability, fiscal integrity and openness in state and local government. We believe it is critical to citizens and the mission of the College that we work together as partners in accountability to prevent or constructively resolve issues.

We look forward to meeting with management and the governing body at the entrance conference and hope to see you there. If you have any questions or matters that you would like to discuss with us, feel free to contact me at (360) 725-5366 or by email at Evva.Kirkwood@sao.wa.gov.

Sincerely,

Evva Kirkwood
Auditor in Charge