



Exit Recommendations
Energy Northwest
Audit Period Ending: 6/30/2020

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Accountability:

OPEB reporting

The Agency was not aware Other Post Employment Benefit reporting prescribed by GASB 75 was applicable to the Agency's financial reporting.

We recommend the Agency work with their contracted CPA and use available resources to determine which GASB standards apply to Energy Northwest.

Accountability:

Payroll Disbursement

The Agency was unable to provide support for callout overtime pay paid to two employees. Per the Nuclear Bargaining Unit (NBU) Agreement, callout overtime is paid at double time rate when an employee is called for an overtime assignment with less than 16-hour notice. Without the support documenting the notice of the overtime assignment, we are not able to verify the pay was coded and paid properly per the policy.

We recommend ENW retain records to support that overtime rates are allowable and paid properly per the policy.