



Exit Recommendations
on State Major League Baseball Stadium Public Facilities District
Audit Period Ending: 12/31/2021

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.

Fraud:

Credit Card Misappropriation

On December 5, 2022, the District notified our Office loss of public funds as required by state law. The District performed an investigation and determined the previous office manager charged the District credit card for personal purchases between April 2021 to July 2022, totaling \$3,565.84. Additionally, the District noted \$216.21 was owed to the District for dental insurance premium of the previous office manager's spouse.

We reviewed the District's investigation and determined there was a credit card misappropriation of \$1,405.17. We also found questionable credit card transactions totaling \$2,347.71. We recommend the District seek recovery of the inappropriate charges, including investigation costs. Any compromise or settlement of this claim by the District must be approved in writing by the Attorney General and State Auditor as directed by state law (RCW 43.09.260).