From:	Cyndi Turner
To:	Hoeft, Nicholas (SAO)
Subject:	RE: Check-in today
Date:	Monday, August 29, 2022 9:15:18 AM
Attachments:	image001.png image002.png

External Email

Sure, 11 works for me.
Thanks,
Cyndi

Cyndi Turner | Accounting Manager
CITY OF VANCOUVER, WASHINGTON
Finance and Management Services
415 W 6th St | Vancouver WA 98660
P: 360-487-8462 | **TTY:** 360-487-8602
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From: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Sent: Monday, August 29, 2022 8:59 AM
To: Cyndi Turner <Cyndi.Turner@cityofvancouver.us>
Cc: Wynn, Greg (SAO) <wynng@sao.wa.gov>
Subject: RE: Check-in today

Hi Cyndi,
I would hold off on updating the parking revenues. We had to select a few more permits and review a revenue journal entry for those revenues. It looks like there may have been in error with one of the yearend journal entries. Would you be able to meet with me at 11:00 to go over some questions? I can also answer the date question as well and discuss our plan to meet the deadline.
Best,

Nicholas Hoeft
Assistant Audit Manager
Office of the Washington State Auditor
(360) 984-4802 | www.sao.wa.gov
We are hiring! Go to sao.wa.gov/jobs to see our openings.

From: Cyndi Turner <Cyndi.Turner@cityofvancouver.us>
Sent: Monday, August 29, 2022 8:16 AM
To: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Subject: RE: Check-in today

External Email

Hi Nick,
Heather should reach out today regarding the EFT questions.
If you are doing more parking testing, do I have the final number that needs adjusting for 12/31/21? I had planned on running those changes through the statements today.
Once I've got everything updated from these last changes we can review the statements internally.
What date do you need our COV statements? I am most concerned about the GFOA deadline of 9/30/22. When do you need them back so we can meet this deadline?
Thank you,
Cyndi

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From: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Sent: Thursday, August 25, 2022 1:08 PM
To: Cyndi Turner <Cyndi.Turner@cityofvancouver.us>
Cc: Sherman, Jordan <Jordan.Sherman@cityofvancouver.us>; Wynn, Greg (SAO) <wynng@sao.wa.gov>
Subject: RE: Check-in today

Hi Cyndi,
In replace of the audit status meeting here is an email with the current status of our projects.

Financial Audit

- **Auditing balances** – all substantive testing had been completed, currently in review phase to ensure all our work meets audit standards and address our audit plan.
    - Parking Permits – we have re-opened parking permits and selected about 15 more permits for testing, this is because our *sample population calculation* was incorrect. We are working with Connie Grant who is pulling the new permits.
- **Review Final Statements** – Once we have final statements, Greg and I will spend a couple days going through them; comparing them to the original statements and also the aggregation items that the City chose to correct.
    - *It's good to give us the statements several weeks prior to the deadline incase additional changes are needed.*

Single Audit

- SLFRF – almost through review, waiting on procurement guidance to be released so we can meet with Jordan and Anna
- Home – completed (in review)

CDBG – completed (in review)

Deadlines

Single audit deadline (includes financial and federal audit) to be complete by 9/30.

- Our internal deadline to ensure we meet this date is 9/14, that ensures SAO support teams have enough time to review and publish the required reports. We don't expect to make this and have requested a deadline of 9/26 instead.

We have been up against some deadlines since the start, and with reportable issues these obviously take more time and have go through more reviews. For the City audit we still expect all our audit work, including drafting of the financial and single audit findings to be completed in September ready to meet our internal deadline of 9/26.

DRA - Our concern is still with the CPA report, I don't want to set a hard deadline but the later we receive the CPA report the less likely we will be able to meet the single audit deadline. An estimated deadline I would say is Tuesday 9/6. That should give us time to find an auditor available, perform the audit, review, and create the audit report – lastly this would be contingent on no large issues. No matter when we get the CPA report we will work as quickly as possible to get it done but I want to be transparent as I can be.

Accountability

- Job Cost Contracting – *We are expecting to get our request filled on Monday*
- EFT *
- Use of Restricted Funds – *REET and Affordable Housing still in progress*
- AP – *done (in review)*
- Budget compliance – *done (in review)*
- Bond Covenants – *done (in review)*
- Financial condition – *done (in review)*
- Fire Inspections – *done (in review)*
- Tennis center – *started in interim*

* For EFTS we have been waiting on Heather Siegel (Coffee) for several months. I mentioned this a couple weeks ago in our status meeting but we are still waiting. We called and left a voicemail on 8/12, in addition we have sent several emails from 7/12 to 8/9.

We originally received an EFT report from Heather and wanted to follow up to see what information could we get if we selected EFTs for testing. For example: Is there a way to see the routing/account numbers from the bank side and compare that to a vendor submitted EFT form.

Thank you I hope you have a good weekend,

Nicholas Hoeft
Assistant Audit Manager
Office of the Washington State Auditor
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We are hiring! Go to sao.wa.gov/jobs to see our openings.

From: Cyndi Turner <Cyndi.Turner@cityofvancouver.us>
Sent: Thursday, August 25, 2022 8:38 AM
To: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Subject: RE: Check-in today

External Email

Sounds good. Thank you and enjoy your time off!
Cyndi

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From: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Sent: Thursday, August 25, 2022 8:33 AM
To: Cyndi Turner <Cyndi.Turner@cityofvancouver.us>
Subject: RE: Check-in today

CAUTION: This email originated from outside of the City of Vancouver. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Cyndi,
I'll send you an update of the audit through email today. I'm off tomorrow, but you can email or call me today or Monday with any questions.
Thank you!

Nicholas Hoeft
Assistant Audit Manager
Office of the Washington State Auditor
(360) 984-4802 | www.sao.wa.gov

From: Cyndi Turner <Cyndi.Turner@cityofvancouver.us>
Sent: Thursday, August 25, 2022 8:12 AM
To: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Subject: Check-in today

External Email

Hi Nick,
I was wondering if you had anything to go over at our check-in today. I don't have anything critical and was hoping to use the time to continue working through the comments/changes on the financials.
Let me know if we can cancel for today.
Also, we have a GFOA extension to 9/30/22.
Thank you!
Cyndi

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