From:	Hoeft, Nicholas (SAO)
To:	Cyndi Turner
Cc:	Jordan Sherman; Wynn, Greg (SAO)
Subject:	Finding / Corrective Action Plan / City Response
Date:	Wednesday, October 26, 2022 7:56:27 AM
Attachments:	Financial Statement Audit Finding.pdf Single Audit (SLFRF) Finding.pdf Corrective Action Plan (to be completed by City Staff).docx image001.png

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Hi Cyndi,

I have attached the draft findings. Please read through them and share them with appropriate City personnel. Within the next two weeks (by Friday 11/11) we request the following:

- Please let us know any questions about the finding or about any language used in it. If the City has any concerns please let us know so we have time to address those and get the City a new draft. This means sharing it with City management and Council. We want to address questions sooner than later because if concerns are not communicated to us until the exit we won't be able to make any changes. Please be aware there are elements that are required by Reporting Standards to be in the finding.
- Please complete the "Corrective Action Plan" attached in this email.
    - Put it on City letterhead.
    - Complete sections "Corrective Action the auditee plans to take…" and "Anticipated date to complete…" for both Financial and Single audit findings. You'll note from the Finding Caption that the Financial Statement finding is first and the Single Audit finding is second on this form.
    - Once completed Please send it back to me in a **Word document**, as it is easier for our communications teams to format in the Audit Report.
- Please provide a written response to be added in the finding under "City's Response" for both the financial and single audit finding.
    - Some entities use the statement in the corrective action plan as their response in the finding, if you wish to do that please let me know.

Thank you and please reach out with any questions,

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