To:	Steve Austin
Cc:	Brillantes, Heide (SAO)
Subject:	RE: Document Request -City of Clarkston Audit
Date:	Thursday, October 14, 2021 12:54:52 PM
Attachments:	image001.png

Hi Steve,
These values were obtained from the City's

From: Steve Austin <saustin@clarkston-wa.com>
Sent: Thursday, October 14, 2021 12:40 PM
To: Jones, Travis (SAO) <jonest@sao.wa.gov>
Cc: Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Subject: RE: Document Request -City of Clarkston Audit

External Email

See Responses Below (in red): The items that say see attached I just sent via the secure folder, as they were too big to send in this document.
Also, in looking at the spreadsheet requests sent previously, specifically the one titled "Expenditure Trend Follow Up". Can you provide clarification of where the numbers are coming from? My staff and I have spent a few hours trying to reconcile the numbers that you have referenced. We can easily find the 104 fund numbers, however the 001 funds with object 00 and 40 seem to be compiled multiple entries and not specific lines. We have attempted to replicate so we can answer and cannot get the information to match your request. Did you compile these from Schedule 1? Other reports?
My daughter has an extensive orthodontic appointment this afternoon, and I will be leaving shortly. I am scheduled to be out of the office tomorrow also. My staff and I will try to get more of this documentation before Monday.
Thanks,
Steve

From: Jones, Travis (SAO) <jonest@sao.wa.gov>
Sent: Wednesday, October 13, 2021 12:31 PM
To: Steve Austin <saustin@clarkston-wa.com>
Cc: Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Subject: Document Request -City of Clarkston Audit
Hi Steve,
Following up on our meeting from Monday can we please have the following documentation:

- Confirmation/Explanation of items identified in our Yellow Flag Report, **See attached. Working on this still**
- Explanation/Source of restriction for Committed & Reserved funds reported in FY2020: **See attached Working on this still**
- Disbursement policies including general accounts payable, credit and fuel cards, travel and employee reimbursement See attached
- Payroll policies (including Leave accrual policies, i.e. Sick, Vacation, comp time etc.) See attached employee manual and current CBAs

Procurement policies/procedures See attached

- Small and attractive assets policy See Attached
- List of all year-end journal entries **Working on this still**
- List of all journal entries **Working on this still**
- Compensated Absence support (to tie out our the reported liabilities on the 2019 and 2020 schedule 09, ***Please send via secure file transfer***) **Working on this still**
- 2019 & 2020 Financial Statement Preparation folder (this is to confirm controls regarding the preparation of the financial statements)
- Support/documentation regarding the Financial Statements independent third party review performed by the Mayor for FY2019 and FY2020 Not sure what exactly you need on this.
- Bank Reconciliations for the following months (this is to confirm controls regarding the preparation of the financial statements & will be used for our bank reconciliation process, ***Please send via secure file transfer***): These have been sent via Kiteworks
    - January 2019
    - December 2019
    - January 2020
    - December 2020
- OPEB support (i.e. OPEB actuary report and any other supporting documentation used to determine the liability reported) **Working on this still**
- General Ledger Trial Balance for FY2019 and FY2020 (We will use this information to tie out the presented financial statements) **Working on this still**
- Fund Roll up supporting documentation if applicable. (This information may include a Fund Roll up worksheet the city prepares during its financial statement preparation process) Not sure what you need on this
- Fund 635: In our review of the city's data, it was indicated that a Custodial Fund was being tracked within the general ledger so we had a few additional questions regarding this fund: I am not sure how to respond on this. Jonna and Matt had some pretty extensive discussions on this at the last audit. The City was advised to make changes on how this was reported. We followed the recommendations. However, I do not recall what all this entailed. I know at one point it was a roll-up issue.
    - Was this activity included in the Schedule 06 for FY2019 & FY2020?
    - Was the activity of this fund included in the reported C4 for FY2019 and FY2020? If so, what fund was this activity rolled into/reported under?
    - Is there any documentation or rationale for the city's interpretation of why these fiduciary activities were not reported on a C-5 for FY2019 and FY2020?

These requests will also be recorded in Thursdays weekly status update. Please let me know if you have any questions or concerns regarding the document request above.

Thank you,

Travis Jones
Assistant State Auditor, Office of the Washington State Auditor
www.sao.wa.gov
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