From:	Jones, Travis (SAO)
To:	Steve Austin
Cc:	Brillantes, Heide (SAO)
Subject:	RE: City of Clarkston Initial Pre-audit document request
Date:	Thursday, September 2, 2021 10:52:00 AM
Attachments:	image001.png

Good morning Steve,
Hope you had a wonderful vacation! Are you available for a brief Microsoft Teams meeting tomorrow at 3:30 regarding the audit? This meeting should take approximately 15-20 minutes, please let me know if this time doesn't work and if you have any questions or concerns.
Thank you,

Travis Jones
Assistant State Auditor, Office of the Washington State Auditor
www.sao.wa.gov
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From: Steve Austin <saustin@clarkston-wa.com>
Sent: Wednesday, September 1, 2021 10:51 AM
To: Jones, Travis (SAO) <jonest@sao.wa.gov>
Cc: Thompson, Matthew (SAO) <thompsonm@sao.wa.gov>
Subject: RE: City of Clarkston Initial Pre-audit document request

External Email

Hello,
Sorry for the delay on this submission. I have been consistently down 1-2 employees each week, and have been trying to get everything caught up. I have attached documentation to this email, and answered below in red. Some of these areas we had discussed previously by phone, so I have clarified my understanding in my comments.
Steve

From: Jones, Travis (SAO) <jonest@sao.wa.gov>
Sent: Wednesday, July 7, 2021 12:09 PM
To: Steve Austin <saustin@clarkston-wa.com>
Cc: Thompson, Matthew (SAO) <thompsonm@sao.wa.gov>
Subject: City of Clarkston Initial Pre-audit document request
Hello Stephen,
The City of Clarkston's fiscal years 2019 & 2020 audit includes an Accountability/Legal Compliance audit as well as a Financial Statement audit and Federal Compliance audit. We anticipate starting focused work on the City's audit on September 7th, 2021 and anticipate performing the majority of work by September 30th, 2021. Concluding procedures and the exit conference will likely take place after this date. I will ensure that any changes to this timeline are discussed with you.
Below I have included a preliminary request list. We have tailored the request based on anticipated audit areas. However, as we work through planning, we will likely have additional requests. We can receive documents electronically via email or through our secure file transfer system, Kiteworks, for sensitive or confidential information. I will send protected link separate from this email. We

recognize not all documents can be transmitted easily electronically, please let me know if any of the documents below will provided when we begin being onsite for this audit.
There will be two auditors assigned to the audit, to allow for maximum flexibility, with an Assistant Audit Manager overseeing the work.
Please feel free to contact me or Assistant Audit Manager Matt Thompson with any questions, concerns or clarifications.

Initial Request List:

- List of officials who served during the audit period to current including contact information Attached (Council Committees documents)
- Organization chart Attached
  - Note any turnover during the audit period Compiling at this time
  - Phone and position listing of employees Compiling at this time
  - Listing of facilities and/or departments City Hall – 829 5th Street (Finance, Public Works, Building & Planning, Council)

    Police Department – 830 5th Street (Patrol, Animal Control, Records, Evidence)

    Fire Department – 820 5th Street (Fire & EMS)
    Street Department – 1455 Bridge Street (Streets, Sanitation, Parks, Police Range)

    Wastewater Treatment Plant – 102 13th Street (WWTP, animal shelter building)
- Name and address of attorney Attorney Todd Richardson – 604 4th Street, Clarkston WA 99403.
- Listing of cash receipting locations including petty cash and imprest funds City Hall – 829 5th Street Clarkston WA 99403
- Inform us of any significant changes or activity since prior audit Not sure what exactly qualifies as "significant", but none that I believe qualifies.
  - Significant contracts and/or construction activity
  - Supporting documentation for any debt incurred during the audit period Attached debt worksheets
  - Subsequent events
- Listing of all bank accounts and December 2019 & 2020 bank statements for all accounts (consider sending through secure file transfer) Still gathering these.
- Year-end reconciliation for County Treasurer and bank accounts (consider sending through secure file transfer) We don't deal with the County Treasurer
- Listing of related parties (required by GASB 56 and 62) which might include: None that I am aware of
  - Related organizations, joint ventures and jointly governed organizations
  - Current positions/business interests (along with those of spouses)
- Support for GASB 68/pension reporting Attached Pension Worksheets
- Credit card statements for the audit period I only have paper copies – I can scan or have available for review on site.
- Disbursement policies including general accounts payable, credit and fuel cards, travel and employee reimbursement Still in process of compiling
- Payroll policies Still in process of compiling

- Procurement policies/procedures Still in process of compiling
- Listing of year-end journal entries Still in process of compiling
- Small and attractive assets policy Still in process of compiling
- Schedule 16 (SEFA) support (for us to tie the reported expenditures to underlying GL records) Still in process of compiling

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

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