

# FAWF

Columbia County  
For 2018

**New Accounting System:** The County is implementing a new accounting system in January 2018 by Tyler Technologies called InCode. All major accounting systems and processes will be effected including general disbursements, payroll, cash receipting, financial statement preparation etc.

**Retirements:** Sharon Richter, County Auditor and Audrey McLean, County Treasurer will be retiring at the end of 2018. Rocky Miller, Sheriff will be retiring at the end of 2018.

**Treasurer:** We have not reviewed Treasurer Tax Allocations and Distributions recently. After review of the County planning guide, consider this for review in the 2018 audit.

**IT Concern:** Witnessed Sharon Richter, Auditor login to the computer account of Cindy Harris, Deputy Auditor. Consider review of Access and Authorization for InCode and/or other systems.

**Fund Warning:** The Enterprise Fund showed a warning in the Financial Intelligence Tool (FIT), however, the County data improved significantly from the prior year. Consider review after obtaining the 2018 FIT.

**Property Room:** The Property Room resulted in Exit Items for policies and disposal documentation. Further, the Property Room is scheduled for a total room audit at the end of 2018 to prepare for the new Sheriff. Consider potential risks during Prior Audit Issue Review with Tim Quigg, Civil Deputy.

**Citation Audit:** The County would like feedback on the monthly citation audits they started as of July 2017 (due to the RCW being vague). Consider a high level review for future audit to provide some feedback.

**Payroll:** During our Accountability audit, we found issues regarding a lack of payroll documentation that resulted in a Management Letter. The County did not retain adequate documentation to recalculate pay for 6 out of 19 (32%) employees. The County has been made aware that documentation needs to be on-hand to support employee, even for employees that have been with the County for many years. Consider reviewing long-term employees to determine if pay has subsequently been supported since our ML.

**Fraud:** Donald Foley from the Sheriff's Office was turning in incorrect timesheets (see [http://www.union-bulletin.com/news/local\\_governments/columbia\\_county/ex-columbia-county-sheriff-s-deputy-time-card-problems-tied/article\\_e9607510-9bff-11e8-b15c-4748ad20f007.html](http://www.union-bulletin.com/news/local_governments/columbia_county/ex-columbia-county-sheriff-s-deputy-time-card-problems-tied/article_e9607510-9bff-11e8-b15c-4748ad20f007.html)).