

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).