

Pacific County

General

Code: 06Pacific-FD22
Name: Pacific County
Group: Olympia
Type: 06-County
Location: Pacific
Scope: Not Applicable

Team

Lead: Beau Villarreal
Manager: Paul Griswold

Procedures

B.1.PRG - Investigation Procedures

Procedure Step: Communications and Interviews
Prepared By: BTV, 9/3/2024
Reviewed By: SRS, 4/16/2025

Purpose/Conclusion.*

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To document interviews conducted during our investigation.

Record of Work Done:

Procedures:

During the course of our investigation, we documented various communication with the entity and other parties, as applicable in this linked communications log: [\[Communication log\]](#).

During the external investigation, interviews were conducted by the investigator, Tiffany R. Couch, CPA/CFF, CFE from Acuity Forensics with:

- Kaity Kimball, Chief Accountant (took over this position after the subject left)
- Paul Plakinger, County Administrative Officer
- Marie Guernsey, Human Resources/Risk Manager

The date of the interviews was not documented in the investigation report.

A few items the investigator noted from these interviews and included in her investigation report were:

1. The subject was often unavailable or "out of office". We noted this is partially what led the investigator to identify potential leave misappropriation.
2. The subject has a few emails and a few handwritten calendars where she was tracking her "compensatory time". [Subject interview](#)

The County did not receive copies of Acuity Forensics interview notes. Therefore, we relied on what was included in the investigation report.

During SAO's review of the external investigation, interviews were conducted by SAO with:

- Joyce Kidd, Former County Auditor and the direct supervisor of the subject during her time at the County. We met with Joyce on 12/3/2024. See our interview notes at - [\[Interview Joyce Kidd\]](#). Some of the key pieces of information gained below:
 - Joyce stated the subject was allowed to earn compensation time.
 - Joyce stated the subject's leave hours for the final paycheck matched exactly to what she had at the time.
 - Joyce stated each employee under her that could earn compensation time was supposed to send her information on any they had earned or used, but that this didn't always happen.
 - Joyce confirmed she did not have her own tracking sheet for compensation time.
 - Joyce stated she wasn't aware who processed the subject's final paycheck.
- Rachel Patrick, Former Chief Accountant and the subject of this loss. We met with Rachel, and her attorney, Nathan Needham, on 2/10/2024. See our interview notes at - [\[Interview Rachel Patrick\]](#). Some of the key pieces of information gained below:

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- Rachel acknowledged she was responsible for entering VEBA contributions, and that multiple were incorrectly made to her account.
- Rachel asserted it the VEBA payments going into her account was not intentional and stated she believes it was due to an excel formula she used to try to automate part of the process.
- Rachel stated she used a physical calendar to track her compensation time.
- Rachel asserted that when she was leaving the County, Joyce requested that she continue working some late on days and/or on weekends to help train the new person and work through any problems.
- Rachel asserted that in relation to this, she negotiated with Joyce being paid overtime for 7/2 and 7/9 since they were additional days past the month she was supposed to be done working for the County.
- Rachel confirmed the handwriting on page 4 of [Provided by client: Patrick-wages-resignation] was hers, but asserted she did not prepare her final paycheck.