From: Groshong, Saundra (SAO)
To: Mary Stimson; Ruud, Andy (SAO); Mojarab, Tiffany (SAO)
Cc: Gretchen Caserotti; Choy, Wendy (SAO); Aguilar, Tamara (SAO); Fenton, Crystal (SAO); Olivia Bishop
Subject: RE: Response to Client Helpdesk Request 95635
Date: Friday, April 11, 2025 10:47:36 AM
Attachments: image001.png

Hi, Mary,
Thanks for reaching out and letting us know about your upcoming leave. I hope all is well for you and your family.

The Sumner LCFA is currently going through our internal review and approval process before we can set it up in our system. I will follow-up on our end and see if there are any questions I can help with to get it approved.

My understanding is that there will need to be a "no activity" report submitted for 2024. I am unsure of how that gets processed, so will defer to others for guidance.

Crystal or Olivia, do you have any information you can share on how to submit a "no activity" report?

Thanks, everyone! I'll let you know as soon as I have more information to share.
Have a great weekend!
Saundra

From: Mary Stimson <MStimson@piercecountylibrary.org>
Sent: Friday, April 11, 2025 10:29 AM
To: Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>; Mojarab, Tiffany (SAO) <tiffany.mojarab@sao.wa.gov>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>; Olivia Bishop <OBishop@piercecountylibrary.org>
Subject: Re: Response to Client Helpdesk Request 95635

External Email

Hi Saundra,

I wanted to let you know that I will be on extended leave starting next Friday for a few months and wanted to check if there's anything else we need to address for the Sumner LCFA account

before I'm out.

Regarding the Sumner LCFA, do we need to file a "no activity" annual report for 2024 while I'm away? If so, does this filing require any additional documentation, such as Notes, or can it simply be marked as "no activity"?

While I'm out, Cliff Jo or Olivia Bishop will manage this, depending on the requirements.

They will need login access to handle it.

Thank you!

Mary Stimson
Finance Director
Pierce County Library System
Direct: 253-548-3452
www.mypcls.org

From: Mary Stimson <MStimson@piercecountylibrary.org>
Sent: Monday, March 31, 2025 3:49 PM
To: Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>; Mojarab, Tiffany (SAO) <tiffany.mojarab@sao.wa.gov>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>; Olivia Bishop <OBishop@piercecountylibrary.org>
Subject: Re: Response to Client Helpdesk Request 95635

Hi Saundra,

Thanks! Please let me know if you need anything else.

Mary Stimson
Finance Director
Pierce County Library System
Direct: 253-548-3452
www.mypcls.org

From: Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>
Sent: Monday, March 31, 2025 3:45 PM
To: Mary Stimson <MStimson@piercecountylibrary.org>; Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>; Mojarab, Tiffany (SAO) <tiffany.mojarab@sao.wa.gov>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>; Olivia Bishop <OBishop@piercecountylibrary.org>

Subject: RE: Response to Client Helpdesk Request 95635

Hi, Mary,
I'm getting started on processing the new entity creation form. Can you please provide the bylaws and any resolutions or other documentation establishing the SLCFA?

Thanks!
Saundra

From: Mary Stimson <MStimson@piercecountylibrary.org>
Sent: Thursday, March 20, 2025 10:00 AM
To: Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>; Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Mojarab, Tiffany (SAO) <tiffany.mojarab@sao.wa.gov>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>; Olivia Bishop <OBishop@piercecountylibrary.org>
Subject: Re: Response to Client Helpdesk Request 95635

External Email

Hi Team,

Following up on this request. I reattached the form again for ease of access.

Please let me know if you need anything further from us.

Thank you!

Mary Stimson
Finance Director
Pierce County Library System
Direct: 253-548-3452
www.mypcls.org

From: Mary Stimson <MStimson@piercecountylibrary.org>
Sent: Monday, March 10, 2025 10:34 AM
To: Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>

Subject: Re: Response to Client Helpdesk Request 95635

Hi Team,

Can you let me know the typical timeframe for this work? I want to make sure we can file a no activity report for 2024 in time.

Thank you!

Mary Stimson
Finance Director
Pierce County Library System
Direct: 253-548-3452
www.mypcls.org

From: Mary Stimson <MStimson@piercecountylibrary.org>
Sent: Wednesday, March 5, 2025 5:18 PM
To: Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>
Subject: Re: Response to Client Helpdesk Request 95635

Thank you,

Please find the attached completed form. Please let me know if you have any questions.

Mary Stimson
Finance Director
Pierce County Library System
Direct: 253-548-3452
www.mypcls.org

From: Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>
Sent: Friday, February 28, 2025 12:12 PM
To: Mary Stimson <MStimson@piercecountylibrary.org>
Cc: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>; Choy, Wendy (SAO) <choyw@sao.wa.gov>; Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Aguilar, Tamara (SAO) <tamara.aguilar@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>
Subject: RE: Response to Client Helpdesk Request 95635

Hi Mary,

To setup a unique MCAG No. for Sumner LCFA, please complete a New Entity Creation form which can be found here New Entity Creation or Dissolution Notification | Office of the Washington State Auditor. The form includes instructions on how to proceed.

Please send the completed form to your local audit manager, Saundra Groshong, who I included in this email.

Once the MCAG is setup, Tamara Aguilar (also included in this email) from our Local Government Support team can help setup your new Secure Access Washington (SAW) login.

Thank you,

Andy Ruud
Assistant State Auditor, Office of the Washington State Auditor
(509) 606-8485 | www.sao.wa.gov

From: Gretchen Caserotti <GCaserotti@piercecountylibrary.org>
Sent: Friday, February 21, 2025 3:56 PM
To: Mary Stimson <mstimson@piercecountylibrary.org>; Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>
Cc: Ventress, Phillip (SAO) <ventresp@sao.wa.gov>; Waltman, Ginny (SAO) <waltmang@sao.wa.gov>; Groshong, Saundra (SAO) <saundra.groshong@sao.wa.gov>; Tellers, Stacie (SAO) <tellerss@sao.wa.gov>; Crouch, Olivia (SAO) <croucho@sao.wa.gov>; Wolf, Andrew (SAO) <andrew.wolf@sao.wa.gov>; Cowgill, Christie (SAO) <cowgillc@sao.wa.gov>; Pagio, Kayley (SAO) <pagiok@sao.wa.gov>; Vandenburg, Vivian (SAO) <vivian.vandenburg@sao.wa.gov>; Fenton, Crystal (SAO) <fentonc@sao.wa.gov>
Subject: Re: Response to Client Helpdesk Request 95635

External Email

Hello,

I am writing on behalf of the Sumner LCFA to request a unique MCAG No. and to set up a separate login for the LCFA within SAO Online Services. We have an established interlocal agreement with the LCFA that designates the Pierce County Rural Library District to complete the financial accounting and reporting on their behalf. I would like to have Mary Stimson, Finance Director for Pierce County Library be the audit liaison and request she be added on to

the Sumner LCFA SAO portal login as well.

Please work with her to identify any other information you may need to get this completed so we can timely file a no activity report for 2024.
Sincerely,
Gretchen

Gretchen Caserotti, Executive Director

Pierce County Library System

Direct: 253.548.3421

Petra McBride, Assistant: 253.548.3420

www.mypcls.org

She/Her

From: Mary Stimson <MStimson@piercecountylibrary.org>
Sent: Friday, February 21, 2025 12:03 PM
To: ANDY950@sao.wa.gov <ANDY950@sao.wa.gov>; Gretchen Caserotti <GCaserotti@piercecountylibrary.org>
Cc: ventresp@sao.wa.gov <ventresp@sao.wa.gov>; waltmang@sao.wa.gov <waltmang@sao.wa.gov>; saundra950@sao.wa.gov <saundra950@sao.wa.gov>; tellerss@sao.wa.gov <tellerss@sao.wa.gov>; croucho@sao.wa.gov <croucho@sao.wa.gov>; andrew.wolf@sao.wa.gov <andrew.wolf@sao.wa.gov>; cowgillc@sao.wa.gov <cowgillc@sao.wa.gov>; pagiok@sao.wa.gov <pagiok@sao.wa.gov>; vivian.vandenburg@sao.wa.gov <vivian.vandenburg@sao.wa.gov>; fentonc@sao.wa.gov <fentonc@sao.wa.gov>
Subject: Re: Response to Client Helpdesk Request 95635

Thank you, I am including our Executive Director, Gretchen Caserotti on this email so that she can respond regarding the LCFA MCAG number and login account establishment.

Mary Stimson
Finance Director
Pierce County Library System
Direct: 253-548-3452
www.mypcls.org

From: ANDY950@sao.wa.gov <ANDY950@sao.wa.gov>
Sent: Wednesday, February 19, 2025 7:14 AM
To: Mary Stimson <MStimson@piercecountylibrary.org>
Cc: andy950@sao.wa.gov <andy950@sao.wa.gov>; ventresp@sao.wa.gov <ventresp@sao.wa.gov>; waltmang@sao.wa.gov <waltmang@sao.wa.gov>; saundra950@sao.wa.gov <saundra950@sao.wa.gov>; tellerss@sao.wa.gov <tellerss@sao.wa.gov>; croucho@sao.wa.gov <croucho@sao.wa.gov>; andrew.wolf@sao.wa.gov <andrew.wolf@sao.wa.gov>; cowgillc@sao.wa.gov <cowgillc@sao.wa.gov>; pagiok@sao.wa.gov <pagiok@sao.wa.gov>; vivian.vandenburg@sao.wa.gov <vivian.vandenburg@sao.wa.gov>; fentonc@sao.wa.gov <fentonc@sao.wa.gov>
Subject: Response to Client Helpdesk Request 95635

Your request # 95635 for Pierce County Rural Library District has been resolved.

Your question was:
I have some questions about our upcoming Sumner LCFA and was curious if you can give us guidance. The Sumner LCFA was established in 2024 but will not be actively receiving funds until we sell bonds in Feb/March 2025 as its first receipt of monies. I have a few questions: 1) Will the first annual report to file be for 2025? 2) Do I need to work to establish a separate login for the LCFA for us? 3) Can we apply the same approvals and policies that PCLS uses? I talked to Sno-isle and it doesn't seem like they established new policies etc. 4) Is there anyone at the State Auditor office that have worked on the other WA LCFA's that we could ask some questions about structure and reporting as this is new to us and we want to be accurate?

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Our response is as follows:
Hello,

I'll respond to your questions individually as follows:

1) Will the first annual report to file be for 2025? - Yes, if Sumner LCFA had no financial activity in fiscal year 2024, then 2025 is the first year the full annual report will be due. However, for fiscal year 2024, please refer to the Budgeting, Accounting, and Reporting Systems (BARS) Manual 4.1.6.25 which requires local governments with no financial activity to submit a Schedule 01 reporting cash balances at the beginning and end of the reporting year as well as any investment income received on those balances if applicable. These governments also will be required to submit no activity supporting documents such as meeting minutes, county reports, and/or bank statements verifying

no activity.

2) Do I need to work to establish a separate login for the LCFA for us? - Yes, Library Capital Facility Areas are considered separate legal entities from the library district. Upon formation, the LCFA should work with our office to obtain its own unique MCAG No. and setup a separate login for the LCFA within SAO Online Services.

3) Can we apply the same approvals and policies that PCLS uses? - We would expect the LCFA to establish its own policies and procedures, as necessary, to establish adequate internal controls over financial reporting, compliance, and safeguarding public resources. These policies should be tailored specifically to the LCFA's operations. However, you are welcome to use PCLS's policies as a guide when developing the LCFA's policies. Here are some additional policy development resources:
a) SAO offers a resource library which includes policy development resources depending on the topic, and can be found here: https://sao.wa.gov/improving-government/resource-library
b) SAO's Center for Government Innovation is available to discuss specific internal control best practices or policy development through email at center@sao.wa.gov or by phone at (564)-999-0818.
c) The Municipal Research and Services Center provides guidance on a variety of topics, including policy development, and provides various policy examples. Here is a link to their homepage: https://mrsc.org/

4) Is there anyone at the State Auditor's Office that have worked on the other WA LCFA's that we could ask some questions about structure and reporting as this is new to us and we want to be accurate? -- Yes, please feel free to submit a helpdesk with your specific questions to our office. Your questions will be directed to our subject matter experts or local government support specialists, as applicable, who will respond.

Thank you for using helpdesk!

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If you have additional follow-up questions, please reference this request number when you contact us again. A copy of this response is provided to your audit team to ensure that we are consistent and efficient when working with you.

Sincerely,

ANDREW Ruud

Disclaimer: Answers are informational only and are based on the specific circumstances presented. As laws and circumstances change, or additional facts are presented, the answer is subject to change. The information provided by the Washington State Auditor's client helpdesk is not a legal or a binding opinion.

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Notice: This E-mail and your response may be subject to public disclosure under Chapter 42.56 RCW.