From: O"Leary, Deborah (SAO)
To: Waltman, Ginny (SAO)
Subject: FW: Follow up on reported loss
Date: Thursday, January 5, 2023 11:55:20 AM
Attachments: image001.png
Warrant #187291.pdf

Hi Ginny,

Ruby and I went through the prior year County treasurer reconciliations and compared them to the revenues and everything looks OK, meaning the ASB amounts recorded in the system as receipts were deposited. There is no way for us to know if cash never got recorded or deposited without going through ticketed evert sales or equivalent events that may have some sort of records. It sounds like this is something the District would like help with. Is this something we should coordinate with the District now, or wait until Jose starts his audit?

Also, I am not sure what to tell her about the imprest funds and reimbursing the transmittal account. Do you have any advice to pass along or should I refer her to the helpdesk?

Debbie

From: Hill, Amy <amy.hill@prosserschools.org>
Sent: Thursday, January 5, 2023 10:24 AM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

External Email

This is the example that I have uncovered today.

Unfortunately, Becky Moore and Craig Reynolds are no longer with the district. However, I feel that this would be a huge area of concern. My audit has not uncovered if we ended up finding the $500 cash or not, but this practice to replace the cash with an expense would have been unacceptable. I can reverse this by moving the $500 back to our transmittal account and then to the county as a reimbursement of expense, but would appreciate your guidance as to whether or not that is the best thing to do at this time.

Thank you again,
Amy

From: Hill, Amy
Sent: Thursday, January 5, 2023 10:19 AM

To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss
Importance: High

Hi Debbie,

I have been working through these to the best of my ability, but am definitely going to need some onsite assistance. I think our issues are much more focused around cash management and accountability. From my understanding, these problems are believed to go back years so I am not sure if a year-over-year trend analysis will be helpful. However, I don't have the manpower to look into the cash flow at the detailed level that needs to be done. I am already finding issues within the last couple of months, but cannot get to the "bottom line" to find out what our anticipated loss may be. Do you have anyone who can help me onsite?

I hope you had a great holiday season!

Thank you in advance,
Amy

Amy Hill
Business Manager
Prosser School District
1500 Grant Ave., Prosser, WA 99350
Office: 509-786-3323 x2008 | Fax: 509-786-2062
Cell: 509-778-2029

From: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Sent: Tuesday, January 3, 2023 8:42 AM
To: Hill, Amy <amy.hill@prosserschools.org>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

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Hi Amy,

I am checking in to see if you have had the opportunity to complete the reconciliations and review the POs yet? Please let me know if you have any questions.

Debbie

From: O'Leary, Deborah (SAO)
Sent: Friday, December 16, 2022 8:59 AM
To: Hill, Amy <amy.hill@prosserschools.org>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

Hi Amy,

I wanted to mention that we should have access to the 2022 data (ASB vendors, revenues and expenditures) around January 15, 2023. If it is easier for you, we can wait until we have the 2022 data in our system, so you don't have to run the reports I requested for 2022.

Thank you,

Debbie

From: O'Leary, Deborah (SAO)
Sent: Wednesday, December 14, 2022 8:55 AM
To: Hill, Amy <amy.hill@prosserschools.org>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

Hi Amy,

Thank you for checking in. I am sorry I have not gotten back to you sooner! Have you had a chance to complete the reconciliation and review the POs yet? If so, what were the results?

I have access to ASB vendor transactions for all years except 2022 and can begin selecting transactions to review, but I think it would be beneficial to have the District do a high level review first to determine if there are any POs that jump out as potential red flags.

Is there a way for you to provide the ASB vendor trend for 2022 and an ASB revenue and expense by location and club trend for 2022?

Thank you,

Debbie

From: Hill, Amy <amy.hill@prosserschools.org>
Sent: Wednesday, December 14, 2022 8:47 AM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>

Subject: RE: Follow up on reported loss

External Email

Good morning Debbie,

Just wanted to check in to see if there is anything else you need.

Hope all is well.

Kindly,
Amy

Amy Hill
Business Manager
Prosser School District
1500 Grant Ave., Prosser, WA 99350
Office: 509-786-3323 x2008 | Fax: 509-786-2062
Cell: 509-778-2029

From: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Sent: Tuesday, November 22, 2022 4:42 PM
To: Hill, Amy <amy.hill@prosserschools.org>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

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Hi Amy,

Thank you for providing these documents. Please go ahead with the reconciliations and review of the POs. I will plan to send out an additional request list the week of the 28th.

I hope you have a wonderful Thanksgiving!

Debbie

From: Hill, Amy <amy.hill@prosserschools.org>
Sent: Thursday, November 17, 2022 12:07 PM

To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

External Email

Hi Debbie,

She has worked for the district since 2016. We only have a few district purchase cards that can be checked out so she had access, but it was limited. This specific concern was related to a forgery on the attached Subway requisition as well as inappropriate cash handling, which is hard to "prove" with documentation. I have attached another document that had Kasey Blair's signature as a reference. It just so happened to be for Laura's husband, but it's not connected. It was just at the top of our pile!

Regarding the cash handling, it my understanding that there were envelopes of cash left unattended and/or misplaced on multiple occasions. She has not reconciled their bank accounts yet this school year so I have gathered that documentation to try to work through it on my end. Would you advise that I continue with that or wait until you have a chance to review the transactions?

We have not done a review to see if any other POs were forged, but could certainly get started on that as well. We just did not want to negatively impact the audit process.

All my best,
Amy

From: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Sent: Thursday, November 17, 2022 10:32 AM
To: Hill, Amy <amy.hill@prosserschools.org>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

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Hi Amy,

Initially, I would like to review the documents that initiated the District's concern. After I take a look at those documents, I will likely request other ASB expenditure transactions and corresponding supporting documentation.

Could you please tell me the time frame this employee worked for the District and if this person also

had access to a purchase card?

Thank you,

Debbie

From: Hill, Amy <amy.hill@prosserschools.org>
Sent: Thursday, November 17, 2022 10:22 AM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: RE: Follow up on reported loss

External Email

Good morning,

Most of our files are in paper form so an onsite review would probably be best. However, I can work on getting these scanned over if that is more helpful.

Will you please send a list of what information you would be looking at so that I can start compiling that for you?

All my best,
Amy

Amy Hill
Business Manager
Prosser School District
1500 Grant Ave., Prosser, WA 99350
Office: 509-786-3323 x2008 | Fax: 509-786-2062
Cell: 509-778-2029

From: Ellis, Matt <Matt.Ellis@prosserschools.org>
Sent: Wednesday, November 9, 2022 5:43 PM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>; Hill, Amy <amy.hill@prosserschools.org>
Subject: RE: Follow up on reported loss

Hi Deborah,

I believe that there are layers to this and that the SAO will want to do a deep dive in multiple areas. I have attached Amy Hill on this email, she is our new business manager. Amy can provide you the

documentation that you are looking for and she can also put you in contact with our previous business manager (to assist in identifying historic issues). Amy will work on getting this information to you as soon as possible.

Thanks,

Matt Ellis

From: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Sent: Wednesday, November 9, 2022 3:51 PM
To: Ellis, Matt <Matt.Ellis@prosserschools.org>
Cc: Waltman, Ginny (SAO) <waltmang@sao.wa.gov>
Subject: Follow up on reported loss

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Good afternoon,

I am following up on our previous conversation regarding the potential loss at the District. I spoke with our Investigation Manager and we would like to go ahead and complete this review ahead of the regularly scheduled audit.

I will begin my review by looking over the records you used to determine there was a potential loss. Are these documents available electronically or will I need to review these onsite?

Thank you,

Deborah O'Leary, CFE
Assistant Audit Manager, Office of the Washington State Auditor
(509) 581-3973| www.sao.wa.gov

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