

SAO Exit Conference

September 7, 2018

11:37 a.m.

Present: Commissioner Fund, Commissioner Jackson, State Auditor's Office (SAO) Audit Lead DJ Kirkwood, SAO Audit Manager Bryson Bristol, Suzette Smith, Judge RW Buzzard, Court *** Cheryl**, Graham Gowing, Hazel Dibble, Amanda Mig**, Lee Napier, Becky Butler, Linda Williams, Lara McRea, Wayne Whiton, Steve Walton, County Manager Erik Martin (11:50 a.m.), Commissioner Stamper (11:51 a.m.)

Recorder: Rieva Lester

State Auditor's Office Audit Lead DJ Kirkwood, Audit Manager Bryson Bristol and members of the audience introduced themselves.

Bryson said the audit of the county was conducted under the authority of RW 43.09.260. He said Lewis County received a clean accountability audit.

DJ reviewed areas examined during the audit, including the following: credit card activity; cash receipting; accounts receivable, accounts adjustments, IT security and disbursements in District Court; procurement in Public Works; self-insurance for unemployment, workers' comp and property risks; financial sustainability; and general controls for accounts payable, payroll and Open Public Meeting Act compliance regarding minutes.

Bryson said the audited identified no significant deficiencies or material weaknesses for financial statements or federal awards.

County Manager Erik Martin joined at 11:50 a.m.

Commissioner Stamper joined at 11:51 a.m.

DJ reviewed highlights of the audit, including the following:

- The county provided extra space for SAO staff
- The county resolved all prior issues
- The county accommodated an earlier-in-the-year audit
- Requests were fulfilled timely
- County staff was friendly and helpful, especially staff in Financial Services

Bryson said there were no material misstatements in financial statements corrected by management during the audit. He said the estimated cost is \$81,800, plus travel expenses. Bryson said the next audit is tentatively scheduled for July 2019.

Risk Manager Wayne Whiton discussed his concerns about documentation regarding the county's positions on risks.

Bryson said the SAO requests information about outstanding litigation and that the county may have given more information than needed. He said he would meet with Wayne following the meeting's conclusion.

Suzette Smith thanked the SAO for its efforts on the audit. She said the new Munis system will make the annual audits easier and more efficient.

Meeting adjourned at 12:07 p.m.