

SAO Exit Conference

December 15, 2021

10:06 a.m.

Present: Commissioner Grose, Commissioner Pollock, County Manager Erik Martin, Grace Jimenez, Becky Butler, Chris Panush, Matt Jaeger, Josh Metcalf, Steve Wohld, Austin Majors, Wes Rethwill, Graham Gowing, Dianne Dorey, Kelly Sneed, Lara McRea, Shelly Stewart, Brittni Rogers, Melissa Dixon, Joshua Young, Tim Fife, Michelle Sauter, Connie Riker, Arny Davis, Lee Napier, Rodney Reynolds

Guest: Eric Rosane

Recorder: Tammy Martin

Melissa Dixon said the State Auditor's Office (SAO) accountability audit reviewed financial data, open public meeting minutes, procurement, use of restricted funds, Animal Shelter, tracking and monitoring of theft-sensitive assets, and building permit fees for 2020. They found restrictive funds were used in compliance, found the audit to be in accordance with U.S. GAAP.

The uncorrected misstatements have been provided for review. Melissa said these do not affect the review.

The management letter covers the cash reconciliation. There were some errors including things that should not be included and there was a discrepancy of \$1.6 million dollars. The second part of the letter is regarding the fiduciary funds. The fiduciary funds have new complex requirements for reporting, there was some activity that was incorrectly reported. All thought the numbers were large, Joshua Young said these will not affect the outcome of the report.

Melissa said the DAO is required to audit 40% of funds used in a year by Lewis County. They chose the Airport and Coronavirus relief funds. They found Lewis County improperly charged the program for unallowable expenditures incurred outside the grant period. They feel this is an isolated event, but does have to be federally recorded.

Joshua Young said there will be a collective tracking that will be a benefit for all counties.

He said the report will be available in 1 week.

Melissa said she appreciated the staff and officials she was able to work with especially Grace.

Grace said this was over 1 ½ year's worth of work for the audit.

Meeting ended at 10:34 a.m.