

SAO Entrance

October 3, 2023

1:30 p.m.

Present: Commissioner Brummer, Commissioner Pollock, Commissioner Swope, Graham Gowing, Grace Jimenez, Larry Grove, Amber Smith, Daleyn Coleman, Ryan Barrett, Rodney Reynolds, Arny Davis, Melissa Dixon (SAO), Lisa Carrell (SAO), Monique Shedd (SAO), Sarah Hensley, Sandy Lupo, Sara Heinricher, Nic Scott, Sherri Dokken, Sherri Guenther, Lee Napier, Linda Mastin, Rudy Rodriguez, Scott Tinney, Matt Jaeger, Michelle White

Guest(s):

Recorder: Tammy Martin

Public comment: None

Melissa Dixon announced the Accountability Audit for January 1, 2021- December 31, 2022. The State Auditor's Office (SAO) will be auditing the following:

- Jail – safeguarding of prisoner accounts and prisoner property
- Cash receipting – timeliness and completeness of deposits, voids and adjustments
- Accounts payable – general disbursements
- Procurement – public works
- Compliance with public work projects – prevailing wages, change orders, retainage requirements
- Use of restricted funds – drug seizure funds and distressed counties funds
- Payroll – gross wages
- Accounts receivable – utility billing and adjustments for the Vader Water fund
- Self-insurance for unemployment and workers compensation
- Financial condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements

There are three levels of reporting that include findings, management letters and exit items based on any discoveries during the audit.

The expected timeline for completion of the audit is December 2023.

Grace Jimenez said this is more time consuming to complete the audit due to the impact of other departments.

Meeting adjourned 1:50 p.m.