

From: treasurer@saratogawyo.org
Sent: Thursday, December 15, 2022 8:17 PM
To: creedjames44@gmail.com; jnelson@northforkeng.com; ron.hutchins@kiewit.com; djcamp@union-tel.com; Kathy Beck
Cc: clerk@saratogawyo.org; Stuart K. Webster
Subject: F-66 Wyoming Department of Audit report
Attachments: 2022 F-66.pdf; Saratoga Proof of Cash RNB Checking.pdf; Saratoga Proof of Cash WyoStar Accounts.pdf; Saratoga Summary and Self-Audit.pdf

Hello All

This week, our 2022 annual F-66 audit report was edited, resubmitted to, and accepted by WY Department of Audit. The financial period reported is from 7/1/21 through 6/30/22. Please review the attached reports, and I will research and answer any questions.

<u>Form</u>	<u>date submitted</u>	<u>Status</u>
• 2022 F-66	12/13/22	Accepted 12/15/22
• Proof of Cash RNB	10/5/2022	To be reviewed in December
• Proof of Cash WyoStar	10/5/2022	To be reviewed in December
• Summary and Self-Audit	10/5/22	To be reviewed in December

The State requires that Council accept the F-66 and that it be recorded in the minutes with the date, a statement that the report has been reviewed and accepted by all Members and any discussion, and that Members of the Council have access to log on to the Town's F-66 account. I've requested the F-66 topic be included in the next meeting agenda.

Please be advised that the WY Department of Audit recommends that Council regularly review the items and perform the tasks on self-audit checklist. The purpose is to demonstrate and document regular, active oversight of the Town's methods of handling financial matters to prevent errors and mishandling of funds, and this will be important in the event of audit by Wyoming.

Items to note on the F-66 form

1. Part VII Reconciliation Line g. shows "Unknown" \$13,810, which represents the amount that could not be reconciled. Per WY D/Audit, this amount is within Wyoming's acceptable reconcilable range due to the overall funds that flow through Saratoga. Therefore, our 2022 F-66 form was accepted.
2. Part VII Reconciliation Line F. shows "Landfill Receivables" \$72,8734.27. While updating the F-66, it came to my attention that the 6/30/22 Landfill Fund Balance Sheet shows a Credit balance of \$72,834.27 in Accounts Receivable and Debit balance of \$153,760.63 in Cash – Combined Fund.

Accounting information to note

The Landfill Fund Accounts Receivable transaction activity shows that payments have been coded into the Landfill GL every month; no billings were recorded but some months had billing adjustments. I am currently investigating the nature of these transactions, how to resolve them, and determine if they need to be applied to a different fund since the Town has not operated the Landfill since ~2020.

My initial thought is that Caselle was not correctly reconfigured to distribute the received utility payments after the time Landfill billing was shut off. I will investigate the issue with Caselle and recommend the next steps for consideration. Please let me know your thoughts, I will appreciate your insight.

Thanks,
Georgia



Georgia Gayle
Town of Saratoga
Town Treasurer
P: (307) 326-8335
treasurer@saratogawyo.org