

City of Tenino Audit Status Meeting

Meeting Date: 9/9/2019

Timing & Staff Scheduling:

Audit Team Scheduled Absences: None.

Anticipated Staff: Morgan will be onsite from August 21 – September 13th. Olivia will be onsite at various times throughout the audit period. Chandra has completed her onsite work.

Goal is to be done onsite by 9/13/2019. We are on track to meet this.

Attendees:

- Morgan Clack, SAO Audit Lead
- Olivia Crouch, SAO Audit Supervisor
- John Millard, Tenino Clerk Treasurer

Accountability Audit (FY: 2018):

Area (from entrance agenda)	Outstanding Items	Issues Identified	Comments
Planning			
<ul style="list-style-type: none"> • Entrance Conference 	None - Area complete		We held the entrance on 9/4/2019 at 11:30am. Follow up documents to send to Council are being reviewed.
<ul style="list-style-type: none"> • Trends 	None - Area complete	We have identified issues relating to the classification of expenses.	
Audit Areas			
<ul style="list-style-type: none"> • Payroll Cost Allocation 	Timesheets for the 10/5/18 payroll run.		Morgan is working with Denise. We requested timesheets on 9/6 and Denise said she would pull these for us on Tuesday 9/10.
<ul style="list-style-type: none"> • Police Payroll Disbursements 	None - Area in progress		Olivia is planning on working on this area. We will request documents in the next few days.
<ul style="list-style-type: none"> • Follow up on Police Department Management Letter 	None - Area in progress		Morgan is planning on working on this area. We will request documents in the next few days.
<ul style="list-style-type: none"> • Building Permits 	None - Area in progress		Morgan is wrapping up this area.
<ul style="list-style-type: none"> • Self Insurance 	None - Area complete	We have identified an issue related to the reporting of self insurance on the Schedule 21.	
<ul style="list-style-type: none"> • Financial Condition 	None - Area complete		No issues were noted in this area.

Financial Audit (FY: 2017 and 2018):

Area/Balance	Outstanding Items	Issues Identified	Comments
Cash Basis			
<ul style="list-style-type: none">Cash Flow Reconciliation	None - Area complete	The 2017 ending cash per the schedule 1 does not match the bank reconciliation.	John is planning to identify the reason for the difference and correct the schedule 01.
<ul style="list-style-type: none">GASB 68	None - Area complete		No issues were noted in this area.
<ul style="list-style-type: none">Review the Presentation and Disclosures	None - Area in progress	No issues noted – Still in progress	Morgan is working on tying out the statements (C4, C5, Schedule 9) for both years. Morgan will be wrapping up the Notes.

Additional Items:

- None