

COMMISSIONERS' MINUTES
KITTITAS COUNTY, WASHINGTON
COMMISSIONERS AUDITORIUM
SPECIAL MEETING

THURSDAY

3:00 P.M.

OCTOBER 24, 2013

Board members present: Chairman Obie O'Brien; Vice-Chairman Paul Jewell and Commissioner Gary Berndt.

Others: Mandy Buchholz, Deputy Clerk of the Board; Judy Pless, Budget & Finance Manager; Gene Dana, Sheriff; Deanna Panattoni, Treasurer; Matt Anderson, Facilities Maintenance Director; Kathy Jurgens, Finance Systems Manager; Kirk Holmes, Public Works Director; Jerry Pettit, Auditor; Lisa Young, Human Resource Director; Jesus Baldovinos, Audit Lead; Ivan Dansereau, Audit Manager; Jim Jones, Audit Supervisor; Doc Hansen, Planning Official; Dora Van Epps, Chief Financial Manager; William Holmes, Probation Services Director; Patti Johnson, Solid Waste Director/Project Manager; Neil Caulkins, Deputy Prosecutor; Greg Zempel, Prosecutor; Robin Read, Public Health Administrator.

SPECIAL MEETING

STATE AUDITOR

COMMISSIONERS

At 3:00 p.m. Chairman O'Brien opened a Special Meeting with representatives from the Washington State Auditor's office to go over the exit audit that was conducted on Kittitas County for the period January 1, 2012 through December 31, 2012.

Ivan Dansereau, Audit Manager congratulated the County on a "clean audit". He briefly outlined the main focus areas for the 2012 audit.

Jim Jones, Audit Supervisor Reviewed Report No. 1010476 Financial Statements and Federal Single Audit Report.

Jesus Baldovinos, Audit Lead, went over their report that was conducted for the period January 1, 2012 through December 31, 2012. He reviewed the two findings included in the report. 1.) Kittitas County does not have adequate internal controls to ensure compliance with Davis Bacon requirements and 2.) Kittitas County does not have adequate internal controls to ensure compliance with Federal suspension and debarment requirements. He reviewed the Accountability Audit Report, noting it is in DRAFT form. Mr. Baldovinos explained that there is a Management Letter included with the copies provided to the Board and that it had been previously discussed with the Board. He explained

that he felt corrective measures had been taken and encouraged the Board to put a listing on the County website of all Boards and Committees that they volunteer on that could be considered a conflict of interest. He noted that this list would be separate from what is already on the website as that listing is for the Committees that the Board members sit on due to their position and that they are there representing the County.

Commissioner Jewell questioned whether or not the County would receive a formal letter for their file to address an anonymous complaint regarding concern for improper use of lodging tax funds. He stated it was his understanding that this had been looked into by the Auditors and nothing was found. Mr. Baldovinos stated that they could provide a letter as their research showed there to be no issues with the areas of concern brought up.

Jim Jones, Audit Supervisor outlined the additional information listed in the handouts such as next year's anticipated audit time line and the cost of the audit.

MEMORANDUM OF UNDERSTANDING

AUDITORS

Commissioner Jewell moved to authorize Chair signature on a Memorandum of Understanding allowing the hours to increase for the 2012 Audit by an additional 20 hours which is an increase of \$1,672.00 dollars. Commissioner Berndt seconded. Motion carried 3-0.

The meeting was adjourned at 3:46 p.m.

DEPUTY CLERK OF THE BOARD

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**



Mandy Buchholz



Obie O'Brien, Chairman