

**COMMISSIONERS' MINUTES
KITTTITAS COUNTY, WASHINGTON
COMMISSIONERS AUDITORIUM
SPECIAL MEETING**

TUESDAY

11:00 A.M.

SEPTEMBER 22, 2015

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

Others: Mandy Buchholz, Deputy Clerk of the Board; Judy Pless, Budget & Finance Manager; Kathy Jurgens, Finance Systems Manager; Jesus Baldovinos, Audit Lead; Ann Strand, Audit Manager; Todd Davis, Noxious Weed Program Coordinator; Michael Stafford, Juvenile Court Administrator; Brett Wachsmith, Treasurer; Lisa Young, HR Director; Heather Seibert, Chief Financial Manager; Val Barschaw, Clerk; Patti Johnson, Solid Waste Director/Project Manager/Interim Maintenance Director; Doc Hansen, Planning Official/Interim Planning Director; Julie Kjorsvik, Clerk of the Board and Kaitlyn Reddick, Accountant.

SPECIAL MEETING

STATE AUDITOR

COMMISSIONERS

At 11:15 a.m. Chairman Berndt 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, 2014 through December 31, 2014.

Jesus Baldovinos, Audit Lead provided handouts and reviewed their agenda for the Exit Conference.

Ann Strand, Audit Manager indicated that they will be back in a couple weeks for the Accountability Audit.

Jesus Baldovinos, Audit Lead, reviewed the audit highlights. He reviewed the financial statements and Federal Single Audit. He stated that he was pleased to say the County had a "clean audit". He reviewed the schedule of audit findings and responses. He stated that the County's financial statements contained misstatements that were not detected by County Staff, however; their audit identified one significant misstatement. He explained that the County incorrectly classified \$4,034,910 of gravel roads as intangible assets instead of infrastructure and \$5,278,025 of easements and right of way as intangible assets instead of land in the Government Wide Statement of Net position. He noted that the County has since corrected the error and reviewed the State Auditor's recommendation. He briefly

reviewed the Independent Auditors Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards. He provided a Summary of uncorrected items and noted that they provided a separate page with the exit item stressing the importance of getting the annual report submissions in on time.

Mr. Baldovinos expressed his appreciation for the working relationship between the State Auditor's Office and the County have. He stated that the cooperation and timely response to the requests they have had during the audit have been extremely helpful.

LETTER

WA. STATE AUDITORS OFFICE

AUDITORS

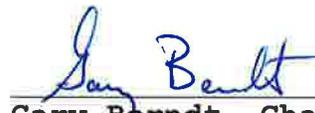
Commissioner Jewell moved to authorize Chair signature on a letter to the Washington State Auditor's Office. Chairman Berndt seconded. Motion carried 2-0.

The meeting was adjourned at 11:30 a.m.

DEPUTY CLERK OF THE BOARD

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Mandy Buchholz


Gary Berndt, Chairman