

Fort Worden Public Development Authority

General

Code: 43FortWorden-AC20-FD20
Name: Fort Worden Public Development Authority
Group: Port Orchard
Type: 43-Public Development Authority
Location: Jefferson
Scope: Not Applicable

Team

Lead: Melinda Seibert
Manager: Amy Strzalka

Procedures

B.2.PRG - Planning

Procedure Step: Reported Loss
Prepared By: CLM, 11/17/2020
Reviewed By: SRS, 1/5/2021

Purpose/Conclusion.*

Fort Worden Public Development Authority

Purpose/Conclusion:

To document the initial reported loss and preliminary assessment completed.

Record of Work Done.:

Investigation Procedures:

1. Initial contact was made with the client on 8/21/2020 and discussed with audit manager.
2. A Preliminary Assessment Worksheet (PAW) was completed. [PAWFort Worden Public Development Authority F-20-277](#)
3. Based on Team Fraud's review of the it was determined that:
Draft a Fieldwork Plan See our established investigation plan and budget here: [Fraud Fieldwork Plan Template](#). It was originally determined when the PAW was completed that we would review external investigation, as the PDA contracted with a forensic accountant to review. However the PDA decided to have SAO perform additional audit work instead.

B.2.PRG - Planning

Procedure Step: Investigation Plan

Prepared By: CLM, 12/17/2020

Reviewed By: SRS, 1/5/2021

Purpose/Conclusion.:

Purpose/Conclusion:

To develop and document an investigation plan that addresses the anticipated investigation strategy, scope, staffing and budget.

Record of Work Done.:

Step 1. It was determined a Fieldwork Investigation Plan would be drafted. The following elements were considered when developing the plan:

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- Approach and testing strategies
- Initial scope of the investigation (time frame and areas examined)
- Procedures to determine if scope should be expanded (“what else” question)
- Procedures to understand internal controls, if necessary
- Whether interviews need to be conducted and, if so, the timing, nature of the questions, and who will lead the interviews.
- Estimated time-frame/fieldwork completion date, budget, and staffing resources.

Step 2. We drafted and obtained approval for the attached Fieldwork Plan Fraud Fieldwork Plan Template.

Step 3. Set up audit number and budget in TABS. We gave consideration to the estimated time-frame/fieldwork completion date, budget, and staffing resources. We also considered if there were any other audits currently going on or planned for in the near future that the investigation risks including what else areas identified could impact. We discussed with Team Fraud best practices for combining Accountability audits with investigation work and determined we would include disbursements, and review of transactions between PDA and the Fort Worden Foundation in the accountability work and if we find indications of fraud we will then complete additional fraud work. An overall budget of [100 hours] was approved.

Step 4. We discussed the investigation costs with David Timmons, Acting Chief Operating Officer. We will document any further key communication items within the fieldwork communications step throughout the investigation.

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Procedures

D.1.PRG - Fieldwork

Procedure Step: Summary
Prepared By: MAS, 12/22/2021
Reviewed By: SRS, 12/22/2021

Purpose/Conclusion.*

Fort Worden Public Development Authority

Purpose/Conclusion:

To summarize the results of fieldwork and assess whether evidence is sufficient and appropriate to support conclusions.

Record of Work Done:

Summary of conclusions

A summary of the results of fieldwork is below:

On 08/20/2020, the Interim Executive Director, David Timmons notified our Office regarding a potential loss of public funds as required by state law.

The Authority initiated an investigation and hired an outside consultant (as reviewed at [External Review](#)) and determined a disbursement loss had occurred. The investigation identified misappropriation totaling \$10,054 and no questionable expenditures.

The Authority has filed a report with law enforcement at Port Townsend Police Department.

Conclusion: Our results are summarized at [Investigation Summary](#).

Summary of work performed

We performed the following work as referenced in our audit plan at [Fraud Fieldwork Plan Template](#):

1. We held planning conversations with the client and reviewed records provided by the client during planning at [Accountability Planning - Local Government](#) and [Planning](#). We also reviewed past audit documented controls, testing and issues as documented in the 43FortWorden-AC17-FS17 audit file.
2. We performed external review of the preliminary investigation completed by contracted investigator and completed the external review checklist at [External Review](#).
3. We performed a bank Statement review at [Investigation Plan Step 1 - Bank Statement Review](#)
4. We performed a review of disbursements at [Tests of Credit Cards, Fuel Cards, Charge Accounts](#)
5. We performed a review of payroll at [Investigation Plan Step 2 - Payroll Review](#)
6. We performed a review of credit cards at [Tests of Credit Cards, Fuel Cards, Charge Accounts](#)
7. We performed a review of activity with the Fort Worden Foundation at [Review transactions](#)
8. Although interviews were not ultimately conducted, our attempt to conduct interviews is documented at [Interviews](#)
9. We discussed reporting with the Special Investigations Program Manager and drafted the report as documented at [Reporting](#)

Procedures described above did not identify any additional misappropriation beyond the invoices totaling \$10,054 identified above.

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D.1.PRG - Fieldwork

Procedure Step: Communication Log

Prepared By: MAS, 12/10/2021

Reviewed By: ACS, 12/17/2021

Purpose/Conclusion:

Purpose/Conclusion:

To document various communications with the entity and other parties, as applicable.

Record of Work Done:

We documented various communication items discussed with the entity and other parties, as applicable, here: [Communication Log](#)

D.1.PRG - Fieldwork

Procedure Step: Interviews

Prepared By: MAS, 11/1/2021

Reviewed By: SRS, 12/22/2021

Purpose/Conclusion:

Purpose/Conclusion:

To document interviews conducted during our investigation.

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Record of Work Done.:

Procedures:

During the external investigation, interviews were conducted by the contracted investigator on September 15, 2020, with the Finance & Administration Director, Sonya Baumstein and Bookkeeper, Carolyn Zipeto as documented on pgs 2-3 of the report. [Forensic Accountant Report with exhibits](#)

During SAO's review of the external investigation, we attempted to meet with Diane Moody to discuss Authority procedures at the time she was employed and to discuss the invoices identified as inappropriate. We called Ms. Moody at the number the Authority provided us (503-213-3116) on 10/20/21 and 10/22/21 and left voicemails requesting a return call. We called on 10/28/21 and left a message to please call back by 11/3/21 and if we did not hear back by then that we would move forward with reporting and mention that we were not able to meet with her.

D.1.PRG - Fieldwork

Procedure Step: External Review

Prepared By: MAS, 1/22/2021

Reviewed By: SRS, 9/27/2021

Purpose/Conclusion.:

Purpose/Conclusion:

To determine if our Office can rely on work conducted by the client or external parties such as law enforcement.

Record of Work Done.:

Auditor Procedures:

Step 1. We obtained the entities external investigation report. See [Forensic Accountant Report with exhibits](#)

Step 2. We reviewed the work performed by **Contracted specialist, Linda Saunders, CFE, CPA Certified in Financial Forensics by the AICPA**. We documented our review in our checklist here: [Fraud External Investigation Review Checklist](#)

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Step 3.

From review of the investigation it was determined an expanded review needed to be completed. We drafted a fieldwork investigation plan here [Fraud Fieldwork Plan Template](#).

- Set up audit number and budget in TABS. We gave consideration to the estimated time-frame/fieldwork completion date, budget, and staffing resources. We also considered if there were any other audits currently going on or planned for in the near future that the investigation risks including what else areas identified could impact. We discussed with Team Fraud best practices for combining Accountability audits with investigation work.
- An overall budget of 100 hours was approved.

Conclusion: We determined **we could rely on** the work conducted. However, we also determined the work was limited in scope and additional work will need to be completed as documented at [.Fraud Fieldwork Plan Template](#)

D.1.PRG - Fieldwork

Procedure Step: Investigation Plan Step 1 - Bank Statement Review

Prepared By: MAS, 7/29/2021

Reviewed By: SRS, 11/1/2021

Purpose/Conclusion.:

Purpose:

To complete investigation plan step procedures.

Conclusion:

We completed investigation plan step procedures and did not identify any fraud risks, fraudulent transactions or exceptions.

Record of Work Done.:

Step 1 Plan: our approved investigation plan is documented here [Fraud Fieldwork Plan Template](#). Our plan includes:

Bank Statement review

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- Perform a scan of Authority bank account statements transaction activity from 2015 to current looking for unusual activity, including identifying:
 - Wire and ACH transfers
 - Debit card activity (if any)
 - Unexpected or missing deposits

Investigation Bank Statement Review Procedures:

We determined the Authority had the following bank accounts from 01/01/2015 to 12/31/2020:

- Advanced Deposit Account **9700 - 01/01/2015 - 12/31/2020
- Capital (Business MMDA) **8107 - 01/01/2015 - 12/31/2020
- Food Service **1400 - 01/01/2015 - 12/31/2020
- Operations (Free Business Checking) **6909 - 01/01/2015 - 12/31/2020
- Discover Pass **9601 - 01/01/2015 - 01/31/2016
- Payroll **9601 - 02/01/2016 - 01/31/2018 (NOTE: Same acct as above, now used for payroll)
- Payroll **8203 - 01/01/2018 - 12/31/2020

We obtained copies of bank statements for all accounts listed above from 01/01/2015 to 12/31/2020. NOTE: Although the plan says "2015 to current" we performed this work through the end of our audit period.

1. Wire and ACH transfers

We reviewed 2015-2020 bank statement activity of wire withdrawals and direct withdrawals for all account (Discover Pass/Payroll 1, Payroll 2, Food Service, Advance Deposit, Capital, and Operations). As we reviewed bank statements, we noted any unusual activity and requested further support for the transaction to determine if it is adequately supported and allowable; see [Review of Banking Activity](#). We tested a total of 21 transactions totaling \$1,077,016 and determined unusual banking transactions including wire transfers, ACH transactions or and unusual withdrawals identified and selected for further testing during our bank statement review are adequately supported and allowable. The Authority was able to provide support for all selected transactions and no indications of fraud were identified. No exceptions noted.

2. Debit card activity (if any)

We did not see any evidence of debit card use and Carolyn Zipeto, Accounting Manager explained the Authority does not have debit cards. No concerns noted.

3. Unexpected or missing deposits

We reviewed deposits to all Authority bank accounts (as listed above - Discover Pass/Payroll 1, Payroll 2, Food Service, Advance Deposit, Capital, and Operations).

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We saw the Food Service and Operations accounts had regular deposit activity that appeared consistent in frequency and with our understanding of Authority activities. We also saw activity indicating "cash exchange". These transactions are to replenish cash for various change funds. We verified a matching deposit for any cash exchange withdrawal took place without exception. We did not select any transactions from these accounts for detailed testing as we did not identify any unusual transactions.

The Payroll, Capital and Advance Deposit accounts do not have regular deposit activity but do have wire transfers from other Authority accounts. The Capital account also received wire transfers from the Fort Worden Foundation throughout each year which is expected as the Foundation helps fund Authority activities. We also identify deposits that are transfers between the Capital account and Payroll, Operations, and Advance Deposit accounts. While the Capital funds were restricted for capital projects, so transfers from that account should have been rare, there could be reasons these transfers occurred. We did not identify any fraud risks with these transfers as review of transfers in the accountability audit found all transfers were accounted for; see [Transfers from Capital Fund](#). No further testing is deemed necessary.

4. Disbursements scan

We noted the Authority had a \$3.1million increase in operating expenses from 2019 to 2020. When we reviewed the misappropriated invoices we observed that Diane Moody coded the expenses to operating expense account 7000 Repairs&Maintenance. To determine if additional misappropriation occurred, we performed a trend analysis and tested transactions from the entire GL, see here [Disbursements - A/P and credit card](#). We also inquired with the Authority and confirmed that they completed a full review of the repair and maintenance account and noted no other concerns.

D.1.PRG - Fieldwork

Procedure Step: Investigation Plan Step 2 - Payroll Review

Prepared By: MAS, 9/20/2021

Reviewed By: SRS, 12/22/2021

Purpose/Conclusion.*

Purpose:

To complete investigation plan step procedures.

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Conclusion:

We completed investigation plan step procedures and did not identify any indications of fraud or loss. We did however identify the following:

- We identified an overall lack of clear, official payroll documentation for the prior Executive Director due to a missing personnel file. While we were able to obtain documentation sufficient to conclude pay was appropriate, we do recommend the Authority ensure personnel files, employment contracts and other payroll information is retained and safeguarded. We evaluated this level of reporting at LOR Summary and documented our recommendation at Payroll Support.
- Our review of leave usage determined:
 - The prior CFO's outlook calendar and emails identified 64 hours of potential leave that do not appear on PTO reports.
 - The prior Executive Director's outlook calendar and emails identified 56 hours of potential leave that do not appear on the PTO reports.
 - The prior Finance Manager's PTO reports identified 56 more hours of leave than we identified during review of her outlook calendar and emails.

However, while differences were noted, we determined the Authority does not have adequate controls to ensure leave requests and usage are adequately monitored and tracked. For this reason, we are unable to determine if differences are errors or represent a loss of public funds. We evaluated the level of reporting at LOR Summary and documented our recommendation at Leave Usage.

Record of Work Done.:

Step 2 Plan: Our approved investigation plan is documented at Fraud Fieldwork Plan Template. Our plan includes the following:

1. Perform a payroll trend of the former CFO and Executive Director's compensation from 2015 to current. Compare the total payments for 2018 to current to the employment contracts for the two employees to determine if the payments were appropriate.
2. Review Authority records located related the wage garnishments for the former CFO. Determine the source of the payments made to DOR and if these were properly garnished from the CFO's wages.
3. Perform a trend of the former CFO and Executive Director's leave use from 2015 to current.
4. Compare leave usage in 2018 to current to calendars, leave requests, leave adjustments, etc. to determine completeness for Executive Director, CFO and Finance Director.
5. Review of leave cash outs paid to Executive Director, CFO or Finance Director if any identified.
6. In the PAW it mentions a suspicious payroll account. Follow up to determine what the outcome of this account was.

Investigation Procedures:

1. Payroll trend and review of compensation

We performed a payroll trend for all staff (to include the CFO and Executive Director) for 2015 to 2019 at Payroll Trend (NOTE: Our plan indicates this procedure would be completed from 2015 to "current" - this procedure was completed for 2015 to 2019 since this was prepared and completed in Nov-Dec 2020 during planning, so did not include 2020 data). Although our audit plan only includes testing of 2018 to 2020, the

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Authority provided a Letter of Employment - CFO, Employment Compensation Offer Approvals and Employee Change Forms for former CFO, Diane Moody for 2015 to 2020. We have compared this support to Diane's actual pay from the Vendor Trend at [Payroll](#) (see "Pay tied to support" tab). We determined Diane Moody's pay was appropriate and supported. We found our estimated recalculations of Diane's pay for 2015 to 2020 overall exceeded the amount she was actually paid and did not identify any risks that she was overpaid. No concerns or exceptions noted.

For former Executive Director, Dave Robison, we requested employment contracts or other support for 2018 to 2020. We learned the Authority was unable to locate Dave's personnel file but they were able to provide various emails directly from Board of Directors, Employee Change Forms, Memos and ADP Pay forms to support amounts paid. We used this support and compared to Dave's actual pay from the Vendor Trend at [Payroll](#)(see "Pay tied to support" tab). We determined Dave's pay for 2018 and 2019 was consistent with contract amounts with only minor differences. In July 2020, Dave moved to part time. Our estimated recalculation based on the support received was higher than Dave's actual pay, so we determined further testing was not necessary. We did note an overall lack of clear, official payroll documentation for Dave due to the missing personnel file. While documentation was sufficient to conclude pay was appropriate, we do recommend the Authority ensure personnel files, employment contracts and other payroll information is retained and safeguarded. We evaluated this level of reporting at [LOR Summary](#) and documented our recommendation at [Payroll Support](#).

2. Wage Garnishments

Interim Executive Director, Dave Timmons explained the former CFO had two wage garnishments during 2018. The first was from the State of Oregon Department of Revenue for \$37,000. However, the Authority never garnished her wages and never received another notice. The second was discovered when staff found served papers for another garnishment from Audit Adjustment Company, a collection agency in Lynwood, WA, this time going after the Authority for non- response to requests for \$2,800. It is our understanding from speaking with Dave Timmons and emails from Sonya Baumstein, the former CFO, who received the mail, took the paper work related to both garnishments and the Authority was not aware of the garnishments at the time and did not pay either bill. The Authority was able to provide paperwork for the garnishment from the State of Oregon Department of Revenue in the amount of \$37,000. We searched the vendor trend at [Vendor Trend](#) and did not see the State of Oregon or Oregon Department of Revenue as a vendor. We also reviewed the vendor trend and did not see payments to Audit Adjustment Company. During our review of the bank statements, we looked for wire transfers to State of Oregon, Oregon Department of Revenue, and Audit Adjustment Company and did not see any. We did not find any evidence the Authority paid the garnishments.

3. Leave Trend

Our fraud investigation plan indicates we would perform a trend of the former CFO and Executive Director's leave from "2015 to current." However, we were unable to obtain leave data for 2015 and 2016 as the Authority has changed programs and processes a couple of times since then, none of the current Finance staff worked for the Authority at that time so are unfamiliar with programs or processes at that time and they were unable to locate any reports that clearly detailed the needed information. For this reason, we performed our trend for 2017 to 2020 (which covers our audit period). See [Payroll](#) (Leave Trend tab) for details. We did not identify any concerns through review of the leave trend all appeared to be using leave each year. Leave will be reviewed further below.

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4. Vacation Leave

In April 2019 the Authority transitioned to a new Time Tracker module with Quickbooks. All data for April 2019 forward are from the PTO Ledger report (by employee). These reports can be seen at [Payroll](#) on the pto_ledger tabs for each employee reviewed. These reports are detailed, allowing us to see accruals, leave usage, adjustments and balances. 2017 and 2018 data came from historical pdf downloads from the prior system that only indicated the number of hours of leave the employee was paid for during the pay period. We are unable to see leave accruals, adjustments or balances on this report.

For this reason, we requested any support available, such as calendars, leave slips, emails detailing requests, etc. for Diane, Dave and Sonya for 2019 and 2020 as this is the period we have detailed reports available for testing. However, if this period reveals any indications of fraud, we will make efforts to expand our testing to previous years as available support allows.

Based on discussions with staff, the Authority does not have a formal leave request system or process. Leave requests were often emailed but sometimes discussed verbally. While leave might be reflected on calendars as most staff put their leave on their calendars, there is not a guarantee all leave is reflected on calendars. Without a formal system or process for pre-approval of leave requests, the Authority provided us outlook calendars and various emails regarding leave taken/approved for the prior CFO, Diane Moody, prior Executive Director, Dave Robison and prior Finance Director, Sonya Baumstein. As detailed at [Payroll](#), we compared outlook calendars and emails to the PTO ledgers to identify any potential leave taken that was not recorded in the PTO ledger. During this review, we only made note of obvious indications of leave being taken. For example we noted numerous indications on the Outlook calendars of them being "out of office." It is unclear if this meant on leave or simply, away from their office, elsewhere on the Fort Worden campus or offsite for a meeting. For this reason, we did not include instances that simply stated "out of office." We determined:

- Diane's outlook calendar and emails identified 64 hours of potential leave that do not appear on PTO reports.
- Dave's outlook calendar and emails identified 56 hours of potential leave that do not appear on the PTO reports.
- Sonya's PTO reports identified 56 more hours of leave than we identified during review of her outlook calendar and emails.

However, based on discussions with current staff and notations within Outlook Calendars and emails provided, we found staff would often flex their time. Given the nature of the Authority's business, there are always staff present on campus (on the hospitality side) and events are typically held on the weekend. It is not unusual for staff, even in administrative/finance roles, to work on the weekend during large events. In these situations, days off would be taken during the week. It also appeared to be common practice to take a weekday off and "make it up" during the weekend. However, support provided was not detailed or clear enough to determine when this was occurring or if time is being made up. Based on discussion, staff tested only submitted leave through their timesheets, not hours worked since they were salaried. So while we noted differences above, there is some possibility those days/hours were "made up" on another day.

Overall, we determined the Authority does not have adequate controls to ensure leave requests and usage are adequately monitored and tracked. We evaluated the level of reporting at [LOR Summary](#) and documented our recommendation at [Leave Usage](#).

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Additionally, during our review of the PTO ledgers for 2019 and 2020 for Dave, Diane and Sonya we noted leave adjustments totaling 349.58; see [Payroll](#). We met with Accounting Manager, Carolyn Zipeto via Microsoft Teams to review the adjustments. Many of the adjustments for all three of them are noted as "[number] Hrs added by [individual] via manual entry for [date]" or "[number] Hrs added by [individual] via manual time card entry tool for [date]." Per discussion any of these adjustments would be generated through an employee's online timecard. Carolyn explained that any time leave is added, changed or removed from a timesheet - once it is saved - will show up as an adjustment to the employee's leave balance. This includes any adjustments throughout the pay period not just those "submitted" at the end of the pay period. For instance, if leave is entered and saved but it is realized two days later before submitting the time card that the leave was entered on the wrong day, the employee would make the correction on the timecard which would show up on the PTO ledger as time being used, time being added back in and again being used on the correct date. Throughout the explanation, Carolyn demonstrated in the system and gave us a walk through of the process and various time codes and how easily a mistake could be made that would lead to an "adjustment" on the PTO ledger. Carolyn further explained that anything entered in the time card would be approved by the employee's supervisor. So even if the employee had a number of corrections, the supervisor is responsible for and should be verifying any leave taken is reflected on the timecard. For this reason, these types of adjustments made via the time card do not present a significant fraud risk.

For each of the other manual adjustments (not completed via time cards), we verified with Carolyn each was entered by a supervisor or another member of the Finance/HR department. Additionally, Carolyn explained staff do not have the ability to make manual adjustments to their own leave balance. Based on support and discussion with Carolyn, we determined adjustments to the PTO ledger for Diane, Dave and Sonya for 2019 and 2020 appear reasonable. No fraud risks identified.

5. Cash outs

We inquired with Accounting Manager, Carolyn Zipeto and interim Executive Director, Dave Timmons regarding cash outs for former CFO Diane Moody and former Executive Director David Robison. They both explained no cash outs had been paid since the audit and investigation was pending. We also reviewed Payroll Summary reports for Diane Moody and David Robison for January 2019 - December 2020 and did not see any cash outs. We reviewed final paystubs for both Diane Moody and David Robison and saw no cash outs paid. We also reviewed pto ledgers for both David and Diane and saw no cash outs and that both have 120 hrs in their PTO ledger which is the most PTO allowed to accrue per policy. No issues noted.

We also inquired with Accounting Manager, Carolyn Zipeto about cash outs for prior Finance Manager, Sonya Baumstein. Carolyn explained that Sonya was given 260 hours of severance pay plus her balance of 96 hours of vacation for a total of 356 hours. These hours were paid out on the regular payroll schedule at 86.67 hours per pay period until the hours were used. We reviewed the Other PTO Ledger for Sonya. We noted the 356 hours were added 10/01/2020 and the hours were fully used by 12/14/2020 and final pay in December 2020. No concerns noted.

6. Suspicious Payroll Account

As detailed at [PAWFort Worden Public Development Authority F-20-277](#), during our PAW interview completed in August 2020, Interim Executive

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Director, David Timmons noted a "suspicious" payroll account had been identified by him.

At a Microsoft Teams check in meeting held 08/23/2021 with Interim Executive Director, David Timmons, Accounting Manager, Carolyn Zipeto, Accountant, Becky Wagner, new Accounting Manager, Randi Towner (to replace Carolyn), Audit Manager, Amy Stralka and Assistant Audit Manager, Melinda Seibert we followed up and inquired further about the suspicious payroll account. David and Carolyn noted that since that time (when the account was identified by David in 2020), Carolyn researched the account for David and found the payroll account was used for employee reimbursements. One such reimbursement included in the account had been purchase of alcohol using a personal credit card for a tasting event that was reimbursed to the employee. David's original concern stemmed from the label on this transaction which had simply noted "alcohol." Carolyn completed a full review of the account and all transactions and noted no suspicious or inappropriate transactions. We will pass on further review.

D.2.PRG - Concluding Procedures

Procedure Step: Reporting
Prepared By: MAS, 12/20/2021
Reviewed By: SRS, 12/22/2021

Purpose/Conclusion.:

Purpose/Conclusion:

To determine how to report the results of the investigation and prepare a draft report.

Record of Work Done.:

Auditor procedures:

1. AM, Amy Stralka and AAM, Melinda Seibert brainstormed with the Fraud Investigation Manager, Stephanie Sullivan on 10/25/2021 and determined to report our results we would issue a "reduced" investigation report.

The report has been drafted in ARL and documented at [Reduced Fraud Report](#).

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2. We shared the approved draft investigation report with the audit manager and determined she would attend the exit conference on 12/06/2021.
3. We attached the final approved investigation report to the TeamMate file. See [Fraud Investigation Report](#).

D.2.PRG - Concluding Procedures

Procedure Step: Exit Conference
Prepared By: MAS, 12/10/2021
Reviewed By: SRS, 12/22/2021

Purpose/Conclusion:

Purpose/Conclusion:

To communicate the results of our investigation with the client.

Record of Work Done:

Exit Conference:

The following people attended the exit conference on 12/06/2021 via Microsoft Teams conference call:

- AAM, Melinda Seibert
- AM, Amy Strzalka
- Fraud Investigations Manager, Stephanie Sullivan
- Executive Director, David Timmons
- Accountant Becky Wagner
- Assistant Bookkeeper, Randi Towner
- Accountant, Carolyn Zipetto

We went over the results of the investigation. We did not discuss any topics in addition to the investigation.