

4.

**REPORTING**

4.8

**Supplemental Schedules**

4.8.15

**Questionnaire for Small Local Government Accountability Audits (Schedule 22)**

**NOTES TO SCHEDULE 22**

Please provide explanations to any NO answers.

Question #	Explanation

**DISTRICT ACTION PLAN**

Include District Action Plan that addresses deficiencies noted above. Action plan must be adopted by the district board.

**STATUS OF PRIOR ACTION PLAN**

For this year include action plans from the previous Schedule 22.

**REPRESENTATIONS**

I do hereby certify under penalty of perjury that the following representations are true and accurate, to the best of my knowledge and belief, having made all appropriate inquiries in order to provide such representation:

1. Information given in the annual report, including Schedule 22 and any attachments, is complete, true, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual.
2. We acknowledge and understand that management and the governing body are responsible for the design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
3. We acknowledge and understand that management and the governing body are responsible for complying with applicable state and local laws and regulations.
4. The district has complied with contract provisions and all applicable state laws, with the following exceptions:

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5. Reviewed and approved by the board on \_\_\_\_\_.

Signatures are required on each line item.

Preparer	Name	Date
Board Member	Name	Date
District Auditor	Name	Date
District Treasurer	Name	Date
District Manager	Name	Date
Telephone Number	E-mail	
District Mailing Address		

## GUIDANCE FOR INDIVIDUAL QUESTIONS

### Definitions:

**Best Practices:** The processes, practices, and systems identified in public and private organizations that performed exceptionally well and are widely recognized as improving an organization's performance and efficiency in specific areas. Successfully identifying and applying best practices can reduce business expenses and improve organizational efficiency (GAO). The best practices outlined in this schedule are not to be confused with required practices or compliance requirements.

**Financial Report:** The annual reporting requirement prescribed by the State Auditor for reporting financial activities of the district. This schedule is not a part of the district's financial report but is submitted as a required schedule to determine audit risk.

## CASH AND INVESTMENTS

### **4. Are county treasurer reports or district treasurer reports reviewed by the board at least monthly?**

The board should be reviewing monthly financial treasurer reports, including petty cash if applicable. These reports need to be reviewed at least monthly by the board for accuracy. Supervisors should review the minutes to ensure the treasurer reports are included in the minutes.

Budgeting, Accounting, and Reporting System (BARS) standards require the treasurer reports to be included with minutes: *"A monthly Treasurers Report should be prepared and reviewed at every monthly conservation district board meeting, approved by the board, and included as part of the district meeting minutes."* Reference: BARS Manual, Accounting Principles and Internal Control, *Internal Control* and Revenues, *Cash Receipting*.

### **5. Are original bank statements and reconciliations reviewed by someone who does not independently have the ability to write checks, prepare vouchers or make electronic fund transfers?**

Original bank statements are required to conduct the audit process. This needs to be performed monthly at all board meetings and initialed by supervisor or associate supervisor.

### **6. Are all bank accounts in the name of the district?**

Public assets should not be held in the name of private individuals or entities. You should review bank statements to be sure all accounts, certificates, and any other financial instruments are listed only in the name of the district, and not in the name of individuals.

### **7. Are all authorized signers on the bank accounts current?**

Making sure only authorized individuals are signers on bank accounts is one internal control to prevent loss. Authorized signers of district accounts should only be current district board member(s) and employees. When a new employee is authorized, or when a previously authorized signer parts with the district, the appropriate financial institutions should be notified immediately and is reflected in the minutes.

### **8. Are all inactive accounts closed?**

The district should have no open, inactive bank accounts. If an account has a zero balance and no activity for 12 months, it is considered inactive. If accounts are no longer needed then the board should take action to close them and verify their closure. This action should be verified in the minutes.

### **9. Are all accounts with financial institutions approved by the Public Depository Commission?**

All public funds must be held in approved financial institutions. <http://www.tre.wa.gov/investors/pdpc.shtml>

## REVENUES

**10. Does the governing body approve a yearly budget which details expected revenue sources?**

The governing body should approve an annual budget and should have an understanding of all sources of revenue, including donations and miscellaneous sources including grants.

**11. Does the governing body review the yearly budget at the close of the fiscal year and examine revenues that are less than expected?**

The governing body should determine the source of the over and under budgeted funds, in order to avoid fraud or misappropriation of funds.

**12. Is money received recorded in a pre-printed receipt book with the government's name printed on it?**

Your hard-copy receipt book is a go-to resource to determine all district revenues. All revenues should be receipted, including EFT's with an up-to-date receipt book and a current check register, basic accounts can be reconstructed. The receipt book also forms part of the source document chain as it shows how much was received, the source of funds, the date, and who received the funds. Cash receipts from tree sales must be documented individually by invoice or receipt. The districts name should be pre-printed, written, or stamped on receipts and receipts in the receipt book should be sequentially numbered. BARS requires receipting of all district revenues. Reference: BARS Manual, Revenues, *Cash Receipting*.

**13. Is the mode of payment noted on the receipt (cash, check, EFT, direct deposit)?**

Mode of payment should be documented on cash receipts to prevent theft.

**14. Are receipts regularly reconciled to deposits by a person with no independent cash handling responsibilities?**

To protect the district from fraud or misappropriation of funds a person with no cash handling responsibilities is to reconcile the deposits made. The reconciliation can be performed by a supervisor who is designated to be the district auditor.

**15. Are deposits made within 24 hours of receipt?**

RCW 43.09.240 requires all deposits be made within 24 hours of receipt.

**16. Are deposits secured in a sealed bag or similar secure containers until deposited?**

The district must ensure that cash is physically secured to prevent misuse or theft.

BARS requires: "*Cash receipts should be properly protected during the operating day and, if they cannot be deposited that day, secured overnight.*" Reference: BARS Manual, Revenues, *Cash Receipting*.

**17. Are deposits made by someone other than the person who receipted the money?**

BARS guidance states: "*The deposit should be prepared by someone other than the person who received the payment.*" Reference: BARS Manual, Revenues, *Cash Receipting*.

**18. Is cash on hand physically secured to prevent unauthorized access?**

The district must ensure that cash is physically secured to prevent misuse or theft.

BARS requires: "*Cash receipts should be properly protected during the operating day and, if they cannot be deposited that day, secured overnight.*" Reference: BARS Manual, Revenues, *Cash Receipting*.

**19. If sales tax was collected, was it remitted to the Department of Revenue?**

All sales tax collected needs to be remitted to the State Department of Revenue.

## EXPENDITURES

### **20. Are supervisors informed on a regular basis of district activities that result in expenditures including outstanding loan and credit card balances?**

The board should be informed of district activities and aware of all budgeted line items as well as the coding of expenditures. All expenditures or policies for expenditures of the district must be approved by the board.

### **21. Are all expenditures reviewed and certified by the auditing officer and approved by the governing body prior to payment?**

RCW 42.24.080 states in part: *“All claims presented against any county, city, district or other municipal corporation or political subdivision by persons furnishing materials, rendering services or performing labor, or for any other contractual purpose, shall be audited, before payment, by an auditing officer elected or appointed pursuant to statute or, in the absence of statute, an appropriate charter provision, ordinance or resolution of the municipal corporation or political subdivision...”*

BARS guidance states: *“All district funds will be disbursed only after authorization by the board of supervisors, which is responsible for all record keeping of the district as well as for the annual audit of those records as required by state law (RCW 89.08.210).”*

### **22. Were conditions of RCW 42.24.180 met for any expenditure made prior to approval by the governing body?**

RCW 42.24.180: *“In order to expedite the payment of claims, the legislative body may authorize the issuance of warrants or checks in payment of claims after the provisions of this chapter have been met and after the officer designated by statute, or, in the absence of statute, an appropriate charter provision, ordinance, or resolution of the \*taxing district, has signed the checks or warrants, but before the legislative body has acted to approve the claims. The legislative body may stipulate that certain kinds or amounts of claims shall not be paid before the board has reviewed the supporting documentation and approved the issue of checks or warrants in payment of those claims. However, all of the following conditions shall be met before the payment:*

- (1) The auditing officer and the officer designated to sign the checks or warrants shall each be required to furnish an official bond for the faithful discharge of his or her duties in an amount determined by the legislative body but not less than fifty thousand dollars;*
- (2) The legislative body shall adopt contracting, hiring, purchasing, and disbursing policies that implement effective internal control;*
- (3) The legislative body shall provide for its review of the documentation supporting claims paid and for its approval of all checks or warrants issued in payment of claims at its next regularly scheduled public meeting or, for cities and towns, at a regularly scheduled public meeting within one month of issuance; and*
- (4) The legislative body shall require that if, upon review, it disapproves some claims, the auditing officer and the officer designated to sign the checks or warrants shall jointly cause the disapproved claims to be recognized as receivables of the \*taxing district and to pursue collection diligently until the amounts disapproved are collected or until the legislative body is satisfied and approves the claims.”*

The Commission can provide sample resolutions.

### **23. Has the district established a written policy for procurement of public works and purchases of equipment, materials and supplies?**

The district should have a policy for the procurement of public works and purchases of equipment, materials and supplies. The MRSC guidelines are a minimum policy. This does not restrict the district from having more stringent guidelines.

### **24. Are procedures in place to check payroll payments to supporting documents?**

Under Best Practice, it is important that the district has procedures in place to check payroll, timesheets, leave slips salaries, labor contracts, and employment records, in order to avoid fraud or misappropriation of payroll funds.

**25. Are reports showing leave accruals, usage and the balance periodically reported and reviewed for reasonableness by the governing body?**

Districts should have all payroll and leave balances by employee reviewed and signed off on by a supervisor, in order to avoid discrepancy in the future. This must be reported to the board at every regular board meeting.

**26. Does the district have a policy defining leave accruals, usage and required approvals?**

The district should have a policy that defines how leave is accrued, when it can be used and the appropriate approval for the use of leave.

**27. Is all leave approved by the board or manager on a monthly basis?**

All leave, paid or unpaid, must be approved in writing by a manager or supervisor per the district's personnel policy.

**28. Are all persons providing services to the district compensated through the payroll system with the exception of licensed and bonded contractors?**

The district should ensure payments made to persons with an employee relationship with the district go through the payroll system. Guidance on determining the difference between an employee and independent contractor can be obtained at IRS website at <http://www.irs.gov/taxtopics/tc762.html>.

**29. Does the district confirm all contractor license information with the Departments of Revenue and Labor and Industries for validity?** You can look up this information at the following website:

<http://www.dol.wa.gov/business/checkstatus.html>.

**30. Were quarterly payments filed with the Department of Labor and Industries and match payroll records?**

Payments to the Department of Labor and Industries need to match the payroll records to avoid a misallocation of funds. The quarterly reports to L&I should be verified by the board.

**31. Was unemployment insurance paid for all employees to the Employment Security Department and payments match payroll records?**

Payments to the Employment Security Department need to be reconciled with the payroll records to ensure accurate accounting. The quarterly reports to ESD should be verified by the board.

**32. Were employer share and withheld payroll taxes remitted to the Internal Revenue Service and match payroll records?**

Payments to the Internal Revenue Service need to be reconciled with the payroll records to ensure accurate accounting. The quarterly reports to IRS should be verified by the board.

**33. If the district acts as its own treasurer, does the governing body review a check register at every meeting?**

BARS states: *"A monthly Treasurer's Report should be prepared and reviewed at every monthly district board meeting, approved by the board, and included as part of the district meeting minutes."*

Regularly balancing your check register is a vital step to avoid overdrawing your account, and to allow early detection of fund problems.

**34. Are all checks accounted for (including unused/voided/cancelled checks)?**

BARS states: *"Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc."*

Missing checks create unanswered questions about the status of those checks. Unused, voided, cancelled, or damaged checks should be retained to avoid any ambiguity.

**35. Are voided checks physically altered and available for inspection?**

BARS does not speak directly to voided checks or warrants, but the principle applied to receipts should also be applied to checks and warrants: *“If a receipt is voided, the original and any copies of that receipt must be retained.”*

Physically altering voided checks prevents the checks from being processed by automatic machines. We recommend using a paper punch to make holes through the magnetic encoding on the check, and through the signature, if present.

**36. Are checks always completed before they are signed?**

Checks must be completely filled out with payee, date, and amount. Blank checks should never be signed before they are filled out.

**37. Is at least one signature on each check or voucher a governing body member’s?**

Cross-checks are an important safeguard for the district. Having a board member as one of the signatories on a check is another way to help protect public funds.

**38. Are cancelled checks retained six years per state records retention laws?**

RCW 40.14.070 states in part: *“Except as otherwise provided by law, no public records shall be destroyed until approved for destruction by the local records committee. Official public records shall not be destroyed unless:*

*(i)The records are six or more years old;*

*(ii) The department of origin of the records has made a satisfactory showing to the state records committee that the retention of the records for a minimum of six years is both unnecessary and uneconomical, particularly where lesser federal retention periods for records generated by the state under federal programs have been established; or*

*(iii) The originals of official public records less than six years old have been copied or reproduced by any photographic, photostatic, microfilm, miniature photographic, or other process approved by the state archivist which accurately reproduces or forms a durable medium for so reproducing the original.*

*An automatic reduction of retention periods from seven to six years for official public records on record retention schedules existing on June 10, 1982, shall not be made, but the same shall be reviewed individually by the local records committee for approval or disapproval of the change to a retention period of six years.*

*The state archivist may furnish appropriate information, suggestions, and guidelines to local government agencies for their assistance in the preparation of lists and schedules or any other matter relating to the retention, preservation, or destruction of records under this chapter.*

*The local records committee may adopt appropriate regulations establishing procedures to be followed in such matters. Records of county, municipal, or other local government agencies, designated by the archivist as of primarily historical interest, may be transferred to a recognized depository agency”.*

**39. Is the check register up-to-date and balanced at least monthly?**

BARS states: *“A monthly Treasurers Report should be prepared and reviewed at every monthly district board meeting, approved by the board, and included as part of the district meeting minutes.”*

Regularly balancing your check register is a vital step to avoid overdrawing your account, and to allow early detection of problems.

**40. Are unexpected and unusual payees analyzed at each governing body meeting?**

Are there company names or individuals listed in the check register, or on cancelled checks that you do not recognize? Ask for source documents so you can determine the payments were made appropriately. Review the endorsements and if unsure make a notation in the survey. Supervisors should not sign checks without source documents.

**41. Does the district have a travel reimbursement policy for supervisors and employees?**

The district should have a travel reimbursement policy for all supervisors and employees. For sample policies, contact your regional manager.

**42. If cell phones are provided to employees, are there written policies and procedures for personal usage and monitored?**

Cell phone activity needs to be regulated to prevent personal usage, as this would result in a misuse of public funds.

**43. If vehicles are provided to employees, are there written policies and procedures for personal usage?**

Vehicles should not be used for personal or recreational purposes by employees.

**44. If vehicles are provided to employees, are vehicle mileage logs checked for reasonable fuel consumption?**

Vehicle mileage logs should be kept for all district vehicles. Mileage logs should be monthly compared to fuel consumption to determine if fuel is being misappropriated.

## PROCUREMENT CARDS

**45. How many credit or procurement cards does the district currently have?**

Include credit cards issued in the name of the district or in the name of employees used to make purchases on behalf of the district.

**46. Does the district have written policies and procedures for appropriate use of credit or procurement cards?**

According to Chapter 42.24 RCW, utilization of credit cards for travel expenses requires the board of supervisors to pass a resolution establishing rules and regulations including limiting the use of credit cards to authorized travel expenses only.

**47. Do all cards show the name of the district on them?**

All credit cards and vendor accounts should be under the name of the district.

**48. Are original receipts filed with the district for all card purchases?**

Submission of a fully itemized travel expense voucher by the employee or district board member is required under Chapter 42.24 RCW.

**49. Are credit card account activities reviewed by the board for reasonableness?**

Credit card activity needs to be overviewed by the board to ensure that they have not been misused and there is no fraudulent activity taking place.

## PETTY CASH & IMPREST ACCOUNTS

**50. Does your district use any petty cash accounts?**

A petty cash account needs to exist for any sum of money or other resources set aside for specific purposes such as minor disbursements, making change, and similar uses.

**51. Is there a governing body resolution on file that authorizes each petty cash or imprest account and the authorized amount?**

The district should have a written policy and procedure for purchasing incidental supplies between board meetings.

**52. Are the authorized amounts of petty cash and imprest accounts limited to less than one month's salary or the surety bond covering the custodian?**

The imprest amount of petty cash should not exceed one month's salary or the surety bond covering the custodian.

**53. Is petty cash and/or the imprest fund checkbook physically secured to prevent unauthorized access?**

The custodian should assure the petty cash is kept in a safe place.

**54. Are petty cash and imprest fund expenditures supported by a list detailing the amount, date, description and purpose of each expenditure and by supporting documentation such as receipts and reviewed by the governing body?**

RCW 43.09.200 states in part: *“The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons. The accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom; all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction; all statements and reports made or required to be made, for the internal administration of the office to which they pertain; and all reports published or required to be published, for the information of the people regarding any and all details of the financial administration of public affairs.”*

**55. Does the district have an appointed custodian for each petty cash and imprest account?**

The governing body or its delegate must appoint one custodian of each petty cash account who should be independent of invoice processing, check signing, general accounting and cash receipts functions.

**56. Is the amount in petty cash and imprest accounts reconciled to the authorized balance by someone other than the custodian at least monthly?**

The governing body or its delegate should assure that the amount in petty cash is periodically counted and reconciled by someone other than the custodian.

**57. Are petty cash and imprest accounts replenished up to the authorized amount by warrant or check payable to the custodian at fiscal year end?**

If petty cash is disbursed, it must be replenished periodically (monthly or as often as warranted) by warrant or check payable to the custodian. The replenishment should be subject to the same review and approval as processed invoices. No other receipts may be deposited to the petty cash fund.

**58. Upon all changes of the appointed custodian, is the fund reconciled to the approved balance and the results reported to the governing body?**

Whenever an individual’s appointment as custodian is terminated, the fund must be reconciled, replenished and the imprest amount turned over to the treasurer or other disbursing officer.

## **SAFEGUARDING OF ASSETS**

**59. Does the district have an asset management policy that includes small and attractive assets?**

The district should have a policy that details how assets are tracked. Also, this policy should define small and attractive assets.

**60. Does the district maintain an inventory listing of capital assets and small and attractive assets?**

All assets should be tracked by the district to avoid any loss or misappropriations of items.

**61. Does the district perform a periodic physical inventory of capital assets?**

All assets should be tracked annually by the district to avoid any loss or misappropriations of items as verified in the board minutes. Anything over \$1,000 of value is considered a capital asset.

**62. Does the district perform a periodic physical inventory of small and attractive assets?**

Small and attractive assets should be monitored annually to maintain an accurate inventory and to prevent loss or misappropriation.

**63. Has the district reported any missing assets to police or insurance providers during the past year?**

The board should be aware of all missing assets, and make a report to the police and insurance providers, if necessary. If there was no loss, check N/A.

**64. Has the district reported all known and suspected losses to the State Auditor's Office?**

RCW 43.09.185 requires districts to report all known and suspected losses to the State Auditor's Office. If there was no loss, check N/A.

## CONFLICT OF INTEREST

**65. Has the district done any business during the period with governing body members other than cost share or with businesses that governing body members have a financial interest? If yes, attach a list of all goods and services including amounts.**

District supervisors should not do business involving personal matters regarding the district. RCW 42.23.030 states in part: *"No municipal officer shall be beneficially interested, directly or indirectly, in any contract which may be made by, through or under the supervision of such officer, in whole or in part, or which may be made for the benefit of his or her office, or accept, directly or indirectly, any compensation, gratuity or reward in connection with such contract."*

**66. Do district employees have any beneficial interest in contracts or cost-sharing agreements beyond what is allowed by statute?**

District employees should never have any personal gain from cost-sharing agreements or any other contracts. In May 2009, the Commission passed policy to allow up to \$1,500 per month to associate supervisors and staff. For additional guidance contact the Conservation Commission.

**67. Do any district employees supervise relatives?**

District employees should never supervise relatives, or offer special benefits that are not offered to other employees. This is important because it creates the perception of favoritism or nepotism and an opportunity of collusion or other improprieties.

**68. Has the district loaned money to any individuals or groups?**

The board should be aware of all transactions in regards to the district's finances. The loaning of public funds is illegal except as authorized by legislation such as CREP PIP loans and State Revolving Funds (SRF).

**69. Do supervisors have any beneficial interest in contracts or cost-sharing agreements beyond what is allowed by statute?**

Supervisors should never have any personal gain from any other contracts. See RCW 89.08.220(4) for exception.

**70. If a supervisor has accepted cost share, do district meeting minutes note he/she abstained from authorization, approval, or ratification of the contract?**

The minutes must reflect the supervisor's recusal from authorization, approval and ratification of the contract. Supervisors should verify by reviewing the minutes annually.

**71. Are there district contracts exceeding \$1,500 per month (in total for each person) with associate supervisors, employees, or their spouses or dependent children?**

District contracts with associate supervisors, employees, spouses or dependent children should not exceed \$1,500 per month.

**72. Does the district maintain a list of all contracts?**

The district must maintain a list of these special contracts and the list must be available for review and audit. Any district cost share to district board members or staff constitutes a special contract.

## FINANCIAL CONDITION

### **73. Is the district currently involved in any lawsuits? If yes provide details**

It is important to disclose any unsettled lawsuits, in order to determine the current financial health and wellbeing of the district. Lawsuits include the district being sued or the district suing someone.

### **74. Did the district use any temporary financing sources (registered warrants, lines of credit, or short-term loans) during the course of the year?**

It is important for the board to know of all forms of temporary financing the district may have. Credit cards are not considered temporary finance sources if paid in full monthly.

### **75. Does the district have any significant obligation (guarantees, contingent liabilities) or potential liability not listed on the Schedule 09?**

The district should ensure all obligations required to be disclosed are included in the Schedule 09 as prescribe in the BARS Manual. The district should also evaluate whether it has significant obligations that are not required to be disclosed. The primary example of this type of obligation is large leave balances held by employees at a district that does not have a policy for leave buy-outs at the time employment ends with the district.

## OPEN PUBLIC MEETINGS ACT

### **76. Are official minutes of all regular and special governing body meetings recorded and available for public inspection? Have you sent draft minutes to your Commission Regional Manager?**

RCW 42.32.030 states: *“The minutes of all regular and special meetings except executive sessions of such boards, commissions, agencies or authorities shall be promptly recorded and such records shall be open to public inspection.”*

RCW 89.08.210 says, in part: *“The supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted.”* Meetings of district boards are subject to the Open Public Meetings Act (Chapter 42.30 RCW) which requires regular and special meetings to be open to the public. These should be verified annually by the supervisors.

### **77. Are all official actions, motions made, seconded, and passed (or not passed), governing member discussions, audience comments, etc. recorded in the minutes?**

RCW 42.30.020 says *“‘Final action’ means a collective positive or negative decision, or an actual vote by a majority of the members of a governing body when sitting as a body or entity, upon a motion, proposal, resolution, order, or ordinance.”*

Thus, some formal system of reaching a positive or negative decision is required. Districts generally use some form of Roberts Rules of Order to make these decisions. Since supervisors are tasked with keeping a full and accurate record of proceedings, the way these decisions are reached need to be recorded in the minutes.

This question should not be interpreted as meaning your district may only make decisions by voting on motions. Consensus is a perfectly valid way to make group decisions, but when that method is used, it should be reflected in the minutes. Example: *“A proposal to proceed with applying for an Ecology grant to protect water quality in the Mytown Watershed was discussed, and approved by consensus of the board of supervisors with no dissent.”*

### **78. Did the district comply with notification requirements for all special meetings held during the period?**

RCW 42.30.080 states in part: *“A special meeting may be called at any time by the presiding officer of the governing body of a public agency or by a majority of the members of the governing body by delivering written notice personally, by mail, by fax, or by electronic mail to each member of the governing body.”*

**79. Were all official actions taken during an open public meeting with a quorum of supervisors present?**

All official actions of the board must be made in an open public meeting. Supervisors should verify by reviewing the minutes.

**80. Were executive sessions only held for purposes allowed by law and recorded in the meeting minutes?**

The Open Public Meeting Act needs to be followed when conducting executive sessions. Supervisors should verify by reviewing the minutes. See RCW 42.30.110 for guidance.

**81. Does the district have written procedures for handling public records requests?**

RCW 42.56.070 states that: *“Each agency, in accordance with published rules, shall make available for public inspection and copying all public records, unless the record falls within the specific exemptions of \*subsection (6) of this section, this chapter, or other statute which exempts or prohibits disclosure of specific information or records. To the extent required to prevent an unreasonable invasion of personal privacy interests protected by this chapter, an agency shall delete identifying details in a manner consistent with this chapter when it makes available or publishes any public record; however, in each case, the justification for the deletion shall be explained fully in writing.”*

**82. Does the district preserve public records in compliance with public record laws?**

## OPERATIONS

**83. Does the district have an approved policy manual in place that covers the district’s operations?**

A policy manual is important to ensure uniformity in district operational procedure.

**84. Has the district established a claims agent with the county auditor?**

RCW 4.96.0602(2) requires the governing body of each local governmental entity appoint an agent to receive any claim for damages. The identity of the agent and the address where he or she may be reached during the normal business hours of the local governmental entity are public records and should be recorded with the auditor of the county in which the entity is located.

**85. Has the district addressed any findings, management letters, or recommendations made by the State Auditor’s Office during the last audit?**

The district must address audit finding, management letters and exit comments in the district’s action plan. The previous year’s action items in the Schedule 22 should be addressed.

**86. Are all persons who handle public funds or sign checks bonded?**

BARS requires: *“The treasurer and auditor must be bonded in an amount determined by the board, but not less than fifty thousand dollars.”* Reference: BARS Manual, Accounting Principles and Internal Controls, Internal Control, Expenditures, District Powers and Duties.

BARS also states: *“A district may provide and require a reasonable bond of any other person handling moneys or securities of the district, if the district pays the premium.”* It is the Commission’s position that every public official and deputies of such officials should be bonded if they handle public funds.

Employee dishonesty bonding or liability insurance with errors and omissions should be equal to the amount of unrestricted bonds available.

**87. Are all outstanding loan balances reported to the governing body at least quarterly?**

The board should be aware of all outstanding loans and credit card purchases to monitor district activity.

**88. Does the government district have an association or foundation associated with it?**

**89. Does the district pay for the meals for family members of municipal officers at district functions?**

## QUESTIONS FROM THE COMMISSION

**90. Has the board reviewed RCW 89.08.210 and .220, in the last year?**

Chapter 89.08 RCW states that the supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted. The supervisors shall provide for an annual audit of the accounts of receipts and disbursements in accordance with procedures prescribed by regulations of the Commission.

**91. Is the district's long-range plan current, in the correct format, and on file with the Commission?**

The district must have a current long-range plan and on file with the Commission. The plan must also be in the correct format.

**92. Is the district's annual work plan current and on file with the Commission?**

Districts must have current annual work plans, in the correct format, on file with the Commission.

**93. Does the district have current written agreements with all conservation partners where resources are exchanged?**

Districts must have current written agreements with all conservation partners.

**94. Have all new supervisors taken advantage of training offered by the Conservation Commission?**

A training plan is important for employers and supervisors to become familiar with procedures and practices in the work place.

**95. Does the district make its office, meetings and programs accessible to the public?**

The district office, meetings and programs must be accessible to the public.

**96. How many employees does the district have as of December 31?**

Write in the number of employees as of December 31. Include both full and part time employees.