



Exit Recommendations  
City of Warden  
Audit Period Ending: 12/31/2021

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We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

**Executive Sessions- Open Public Meetings Act:**

During our review of the City's Council Meeting minutes, we found that City was not in compliance with the State's executive session requirements (RCW 42.30.110). State law requires the presiding officer of a governing body to publicly announce the purpose for an executive session before convening into the meeting. This announcement should include the time when the executive session will be concluded to allow members of the public proper notification of when to return for the regular session. The presiding officer may extend the executive session to a later time by announcing it to the public in attendance.

Of the 14 sessions held one ended 12 minutes early. Ending an executive session early and continuing the regular session right after does not give the public time to come back into the public meeting.

In addition, RCW 42.30.080, states the meeting agenda must be made available online at least 24 hours in advance of the regular meeting. The City has not made the meeting agenda available online since it started running its website.

We recommend the City ensure that the meeting minutes are adequately documented to demonstrate compliance with executive session requirements. We also recommend the City post meeting agendas online as required.

**Billings:**

During the City's irrigation season the irrigation rate overrides the standard billing rate. Once irrigation season ended, the City failed to return one account back to its standard billing rate each year. The City billed the customer using the \$43 rate per unit instead of \$46. This caused an under billed of about \$37, \$396 and \$312 in 2019, 2020 and 2021, respectively.

We recommend the City ensure it reverts all its accounts to the proper billing rate during and after its irrigation season.