From:	Wolf, Brian (SAO)
To:	Summer Scheyer
Cc:	Goble, Brendan (SAO); Tracy Wyckoff
Subject:	RE: Audit of Sheriff"s Office
Date:	Thursday, August 1, 2024 3:12:00 PM
Attachments:	image003.png

Sheriff Scheyer,

We would like to meet with you on Tuesday at 10:30AM to gain an understanding of internal controls over investigative funds. We want to review a listing of all expenditures from these funds for 2022-2023 to select transactions for audit. I'm hoping the support can be pulled for us by noon on Wednesday that way we can follow-up with you with any questions later that afternoon.

How about I schedule the following meetings:
Tuesday, August 6th: 10:30-11:30AM (Control understanding)
Wednesday, August 7th: 3:30-4:00PM (follow-up questions)

Please have Undersheriff Wychoff upload a listing of 2022-2023 transactions by the end of day Monday. Please confirm the dates and times work for you and I'll send you a meeting invite.

Brian

From: Summer Scheyer <summers@co.skamania.wa.us>
Sent: Thursday, August 1, 2024 2:38 PM
To: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Subject: Re: Audit of Sheriff's Office

External Email

Mr. Wolf:

I would ask you to specify your date and time, as I have busy schedules both days. If you can narrow down a specific day and time, I will be able to guarantee my availability. I believe Undersheriff Wyckoff relayed the dates and times of my availability. Thank you so much, as I want to ensure I am available to assist you in any way possible!

- Summer

Summer Scheyer
Sheriff
Skamania County Sheriff's Office
200 Vancouver Avenue / P.O. Box 790
Stevenson, WA 98648
509-427-9490 Ext. 2011
360-749-1265 (Cell)

From: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Sent: Thursday, August 1, 2024 2:31 PM
To: Heidi Penner <penner@co.skamania.wa.us>
Cc: Vickie Clelland <clelland@co.skamania.wa.us>; DOR Skamania County REET 1 <DORSkamaniaREET1@wa.gov>; Robert Waymire <rwaymire@co.skamania.wa.us>; Summer Scheyer <summers@co.skamania.wa.us>; Tracy Wyckoff <tracyw@co.skamania.wa.us>; Rob Itzen <robi@co.skamania.wa.us>; Steve Minnis <sminnis@co.skamania.wa.us>; Goble, Brendan (SAO) <brendan.goble@sao.wa.gov>
Subject: RE: Audit of Sheriff's Office

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Hello,

Brendan and I will be onsite next Tuesday and Wednesday for perform audit work. We will be performing work in the Sheriff's Office, Assessor's Office, and the Treasurer's Department. Our plan is to work out of a conference room within the Sheriff's Office.

Audit Schedule:
Sheriff's Office: Small and Attractive items – Tues, Wed
Sheriff's Office: Confidential funds – Tues or Wed
Sheriff's Office: Property room – Wed
Assessor's Office: Tues, Wed
Treasurer's Office: Tues, Wed

We are looking forward to meeting and working with you in person. Let me know if you have any questions.

Brian Wolf, CPA

Assistant State Auditor, Office of the Washington State Auditor
(360) 726-4805 | www.sao.wa.gov

From: Heidi Penner <penner@co.skamania.wa.us>
Sent: Monday, July 29, 2024 11:46 AM
To: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Cc: DOR Skamania County Treasurer <clelland@co.skamania.wa.us>; DOR Skamania County REET 1 <DORSkamaniaREET1@wa.gov>; Robert Waymire <rwaymire@co.skamania.wa.us>; Summer Scheyer <summers@co.skamania.wa.us>; Tracy Wyckoff <tracyw@co.skamania.wa.us>; Rob Itzen <robi@co.skamania.wa.us>; Steve Minnis <sminnis@co.skamania.wa.us>
Subject: RE: Audit of Sheriff's Office

External Email

Brian,

I have included Sheriff Scheyer, Undersheriff Wyckoff, Chief Itzen, and Chief Minnis on my response. They will be the team that will get you the information you are requesting below.

Additionally, one of them will most likely be meeting with you in person when you come on-site to perform the audit.

Please let me know if you need anything else from me.

Heidi

From: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Sent: Monday, July 29, 2024 10:29 AM
To: Heidi Penner <penner@co.skamania.wa.us>
Cc: Vickie Clelland <clelland@co.skamania.wa.us>; DOR Skamania County REET 1 <DORSkamaniaREET1@wa.gov>; Robert Waymire <rwaymire@co.skamania.wa.us>
Subject: Audit of Sheriff's Office

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Hi Heidi,

We will be performing audit work in the Sheriff's Office this year. Below are the areas we will auditing along with audit requests that I know of this point:

Evidence Room – We will gain an understanding over controls over items in the property room and perform testing. This work will be performed onsite.

Audit Requests:

1. A listing of all items that should be held in the room.
2. A listing of disposed items during the audit period (2022-2023)

Small and Attractive Assets – We will gain an understanding of controls over firearms, body cameras and other small and attractive assets and perform testing. This work will be performed onsite.

Audit Requests:

3. A current listing of all small and attractive items tracked by the Sheriff's Office

Confidential Funds – We will gain an understanding of controls over investigative funds (part of the revolving funds in the amount of $5000).

Audit Requests:

4. A listing of all drug fund disbursements during the audit period of (2022-2023)

Please let me know who the main contact person is for these areas. I'll create a folder in SAOShare titled Sheriff's Office for the County to upload the requested items.

Brian Wolf, CPA
Assistant State Auditor, Office of the Washington State Auditor
(360) 726-4805 | www.sao.wa.gov