From:	Wolf, Brian (SAO)
To:	Tracy Wyckoff
Cc:	Summer Scheyer; Goble, Brendan (SAO)
Subject:	RE: Audit of Sheriff"s Office
Date:	Thursday, August 1, 2024 3:49:00 PM
Attachments:	image001.png image002.png

Hi Tracy,

Here are the time frames:

August 6th – Tuesday
8:00 – 10:00AM: Small and attractive assets (gain control understanding)
10:30 – 11:30: Confidential funds (gain control understanding)
1:00-3:00: Small and attractive assets (testing selected items)

August 7th – Wednesday
8:00 – Noon: Property Room (gain control understanding, test items)
1:00 – 2:00: Property Room (wrap-up)
2:00 – 3:00: Small and attractive assets (if necessary)
3:30 – 4:00: Confidential funds (follow-up questions after reviewing transaction support)

It is possible that some of the follow-up meetings will not be necessary, or we may need to follow-up remotely at a later time for additional questions. Let me know if you have any questions or recommended changes.

Brian

From: Tracy Wyckoff <tracyw@co.skamania.wa.us>
Sent: Thursday, August 1, 2024 3:09 PM
To: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Cc: Summer Scheyer <summers@co.skamania.wa.us>
Subject: RE: Audit of Sheriff's Office

External Email

Brian,

I will need at least an approximate time frame, so If the Detectives are needed, I can let them know to set that time aside. Otherwise, they may not be available..

Thank You

Tracy Wyckoff
Undersheriff
Skamania County Sheriff's Office
200 Vancouver Ave
PO Box 790
Stevenson, WA 98648
(509) 427-8329) Office
(360) 749-0842 Cell

From: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Sent: Thursday, August 01, 2024 2:32 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