From:	Heidi Penner
To:	Wolf, Brian (SAO); Robert Waymire
Cc:	DOR Skamania County REET 1; DOR Skamania County Treasurer; David Waymire
Subject:	RE: Audit Request – Finding Response
Date:	Wednesday, September 11, 2024 1:41:58 PM
Attachments:	image001.png Response to Procurement Finding 09-11-2024.docx Corrective Action Plan - Procurement 09-11-2024.doc

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External Email

Brian,

Attached is the information you need for the procurement finding.

Let me know if you need anything else from me.

Heidi

From: Wolf, Brian (SAO) <brian.wolf@sao.wa.gov>
Sent: Monday, September 9, 2024 10:21 AM
To: Robert Waymire <rwaymire@co.skamania.wa.us>
Cc: Heidi Penner <penner@co.skamania.wa.us>; DOR Skamania County REET 1 <DORSkamaniaREET1@wa.gov>; Vickie Clelland <clelland@co.skamania.wa.us>
Subject: Audit Request – Finding Response

WARNING: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Robert,

We expect to issue our report on the results of our financial statement and single audit of Skamania County soon. The report will include a finding, as we have already discussed.

Please review the attached preliminary draft of our audit finding and take the following steps to provide an official response for us to include in our report:

- Let us know immediately if you think there are any factual errors in our preliminary draft. Providing supporting documentation for any areas of disagreement will help us ensure a fair, complete, and accurate description of issues.
- Share this preliminary draft with the Board of Commissioners and other key staff who might contribute to the response.
- **Please provide your written response to the finding** in the body of an email or as a Microsoft Word file (.docx) to help ensure we can accurately copy it into the report without delay.
- On your own letterhead, **please provide your corrective action plan** using the attached

template. Uniform Guidance (2 CFR §200.511) requires our Office to include this plan in our report for all financial and federal program findings for use by federal granting agencies.

- If you are unable to add your letterhead to the corrective action plan template, provide both the completed template as a Microsoft Word file (.docx) **and** a blank copy of your letterhead in either a Microsoft Word file or an editable PDF. These formats are necessary to satisfy the Federal Audit Clearinghouse submission requirements.
- Provide your written response and corrective action plan by September 13, 2024 for us to include in our published report.
- If you would like your corrective action plan to also be your finding response, please indicate this via email when you provide it to us.
- If you need more time to prepare your response or would like to meet with us to further discuss the finding, please contact us immediately.

We view your response as an important part of completing our audit. For this reason, we will perform the following steps when preparing our report:

- We will include the County's response, or a synopsis of it, in our final report.
- If the response disagrees with any part of our finding, we will evaluate any new facts, perspective, or support you provide to determine if we should make any changes to the report.
- If we disagree with the response, we may include information in our final report to explain our position.
- If we do not receive a response, our final report will indicate that we gave the County an opportunity to respond, but it declined to do so.

If you have any questions about the finding or would like advice on drafting your response, please contact me via email or phone.

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