From: Wolf, Brian (SAO)
To: David Waymire
Subject: ER&R Audit
Date: Wednesday, August 21, 2024 7:55:00 AM
Attachments: image001.png

David,

I appreciate yours and Jennifer's help during our audit of ER&R. Our audit evaluated the replacement of vehicles/equipment for the Sheriff's Office, County Roads, and Solid Waste. We made the following determinations:

- Adequate reserves are set aside for future planned replacements
- Identified errors/inconsistencies in annual replacement charge calculations
- Half of the calculated rate amounts in the rate calculation worksheets did not agree to the board approved rates with no explanation on the sheets for the difference (County Roads, Sheriffs Office, Solid Waste in 2022)
- One of the actual billing rates (County Road - 2023) did not agree with the Board approved billing rates

Our recommendation will be that the County improve internal controls over ER&R vehicle replacement rates by ensuring Board approved rates are adequately supported and actual billings agree to approved rates.

I'm happy to spend time discussing some of the inconsistencies if you'd like. I can see that you are making improvements to the process. It has been great to work with both you and Jennifer.

Brian Wolf, CPA
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