

1. Documentation of Executive Sessions Incomplete

During our review of the board meeting minutes, we note that the minutes do not always contain information showing that, before convening in executive session, the presiding officer publicly announced the purpose for excluding the public from the meeting place and the time when the executive session will be concluded. Specifically, we noted that the board would state "personnel issues" for a reason for entering executive sessions. However, not all personnel-related items can be discussed in executive sessions. As a result, we recommend that the board state a more appropriate purpose when entering an executive session related to personnel reasons that would be in compliance with the Open Public Meetings Act.

2. Guns and Marijuana Not Secured Within the Evidence Room

We observed that guns and marijuana are not secured within the evidence room during our visit on 9/15/08. These items are high risk for loss and should be secured within the evidence room in a safe or separate lockable room to ensure safe keeping. We reported this issue during the last accountability audit but no action has been taken.

3. Small and Attractive Assets

During our review of small and attractive assets at the County, we noted the following:

- an updated and complete listing of the small and attractive assets does not exist
- policies and procedures governing the purchasing, tracking, and disposal of small and attractive assets are not complete and are currently out-dated
- individual departments are not aware of the current policies and procedures
- a complete inventory of small and attractive assets has not been performed in several years
- items that are waiting to be surplused are not maintained in a secure location

We were unable to determine whether the County is in possession of all small and attractive assets that belong to them. We recommend the County create a small and attractive asset listing with serial number, unique number given to item by Skamania county, item description and an ID clearly signifying the object is Skamania county property. In addition, we recommend that the County update policies and procedures pertaining to small and attractive assets and surplusing and ensure all departments are aware of them.

4. County Pool Operations

During our review of the operations at the County Pool, we noted the following:

- there is a lack of accountability over cash receipts due to the sharing of the cash register
- there is a lack of segregation of duties between receipting, reconciling and depositing of the cash
- access to the cash drawer is not secure
- concession items are not maintained in a secure location
- a gross profit analysis is not being performed on concession items and at times, concessions are being sold at a loss
- concession items are not tracked and the staff is unable to determine whether items have been sold or still in inventory

Based on our review, we recommend that the pool staff implement procedures to ensure assets (cash receipts and concession inventory) are safeguarded.

5. Disbursements

Our review of disbursements focused on testing of travel reimbursements and purchases made by procurement cards. We noted several areas where the County's internal controls over these disbursements could be improved, including the following:

- Expenses related to cellular phone plans (personal and County) - The County paid for cell phone plans and reimbursed individuals for use of their personal cell phones for county business. The County has no policy over cell phone usage. As a result, there is no basis for determining which uses are authorized.
- Expenses for education - The County paid for an official to take post-graduate college classes (through reimbursements and direct payments to the school). The County has no policy over payments for education expenses. As a result, there is no basis for determining if these expenditures are authorized.
- Fees and finance charges - The County paid numerous late fees to vendors due to the inability to process the claims timely. In addition, the County paid numerous finance charges and over-limit fees on procurement card statements. These fees are not allowable under the County's procurement card policy.
- Expenditures for small and attractive equipment (laptops, cell phones, printers, other electronic devices) - The County paid for numerous electronic devices and other "theft sensitive" equipment (through reimbursements to officials, employees and use of County procurement cards). The County has no Purchasing policy addressing such purchases. As a result, there is no basis for determining if these expenditures are authorized.
- Travel reimbursements - The County paid a variety of travel expenses that do not comply with the County's travel policy, as follows:
 - **per diem received while not in travel status** - we identified several instances where per diem was paid to individuals when they were not in travel status, as defined by the travel policy.
 - **extra mileage received for use of a personal vehicle** - elected officials receive a \$400 monthly allowance for usage of their personal vehicle while on County business within the Columbia Gorge National Scenic Area. Travel outside the area on official business is eligible for mileage reimbursement. We noted instances of elected officials claiming mileage for travel within area covered by their monthly allowance.
 - **valet parking** - valet parking is not allowed under the County travel policy. We noted several instances where valet charges were paid by the County, either through officials'/employee reimbursements or direct charges on County procurement cards.
 - **room service charges not itemized** - room service charges are allowable up to the applicable per diem limit, but purchase of certain items (such as alcoholic beverages) are not allowed. Room services charges were paid by the County without an itemized receipt. As a result, we were unable to determine if room service expenditures were allowable.
 - **unsupported travel claims** - travel reimbursements were made to employees where the purpose for the travel was not clearly identified on the claim. In addition, we also noted travel reimbursements often lacked receipts or other documentation in support of amounts claimed.
 - **extra days in travel status with no clear business purpose** - we noted instances where an official was reimbursed for extra days at a travel site without explanation of the benefit to the County.

Based on our review, we recommend that County improve its internal controls over expenditures for travel, individuals' expense reimbursements, and purchases made by County procurement cards.