



Office of the Washington State Auditor

Pat McCarthy

Entrance Conference

City of Tacoma

June 19, 2019

SAO Executive Management



Pat McCarthy
State Auditor



Kelly Collins, CPA, Director of Local Audit – Kelly has been with the Washington State Auditor's Office since 1992. In her role she oversees the audit teams which perform the audits for over 2,200 local governments. She serves on the Washington Finance Officers Association Board and is a member of the Washington Society of Certified Public Accountants' Government Auditing and Accounting Committee.



Mark Rapozo, CPA, Assistant Director of Local Audit – Mark has been with the Washington State Auditor's Office since 1983. In his role as Assistant Director he assists with the statewide oversight and management of all the audits for local government. He also served as the chairman of the Local Records Committee of the Washington State Archives for 10 years.

Local Audit Team Contacts



Joanne Klein, Audit Manager – In her role as Manager, Joanne manages the Tacoma Team, which performs financial, single and accountability audit work for local governments in the Pierce and South King County areas. Joanne has been with the State Auditor's Office since 1999. She served as an Assistant Audit Manager for ten years before becoming the Audit Manager in 2015. She also serves as the office's school specialist and provides training with Washington Association of School Business Officials.



Linda Mastin, Assistant Audit Manager – Linda has been with the Washington State Auditor's Office since 2004. During her employment with the Office, Linda has participated and led a variety of different audits including cities, counties, water/sewer districts, fire districts, school districts. Linda serves as the Agency's Court Specialist.

- The Office of the Washington State Auditor's mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds and develop strategies that make governments more efficient and effective.
- Our vision is increased trust in government.
- The purpose of this meeting is to share our audit plan.
- We value and appreciate your participation.



About Our Office

2018 Audit Scope

Audit	Description	Audit Period
Financial Statement/ Comprehensive Annual Financial Report	To provide an opinion on whether the City's financial statements are presented fairly, in all material respects, in accordance with Government Auditing Standards.	January 2018- December 2018
Federal Grant Compliance	To determine whether there is compliance with federal requirements that could have a direct and material effect on a major federal program and to report on noncompliance.	January 2018- December 2018
Accountability	To determine if controls are in place to protect public resources and if the City is in compliance with laws and regulations relating to financial matters.	January 2018- December 2018

Other Information

- Our office is committed to protecting your confidential or sensitive information. Please notify us when you give us any documents, records, files or data containing information that is covered by confidentiality or privacy laws.
- Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.
- Local governments are required to immediately notify our Office in the event of a known or suspected loss of public resources or other illegal activity. These notifications can be made on our website at <http://portal.sao.wa.gov/saoportal/public.aspx/LossReport>.

Expected Communications

- During the course of the audit, we communicate with Susan Calderon, CPA, Assistant Finance Director/Controller and Paula Barry, CPA, Accounting Services Division Manager on the audit status, any significant changes and preliminary results or recommendations as they are developed.
- Please let us know if any events or concerns come to your attention of which we should be aware.
- At the conclusion of the audit, we summarize the results at an exit conference.

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7

Contacts

Pat McCarthy
State Auditor

Pat.McCarthy@sao.wa.gov

Kelly Collins, CPA

Director of Local Audit
(360) 902-0091

Kelly.Collins@sao.wa.gov

Joanne Klein

Audit Manager
(253) 593-2047 x128

Joanne.Klein@sao.wa.gov

Mark Rapozo, CPA

Assistant Director of Local Audit
(360) 902-0471

Mark.Rapozo@sao.wa.gov

Linda Mastin

Assistant Audit Manager
(253) 593-2047 x102

Linda.Mastin@sao.wa.gov

Website: www.sao.wa.gov

Twitter: www.twitter.com/WaStateAuditor

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8