

Consolidated Diking Improvement District No. 1
Board of Supervisors Special Meeting Minutes
CDID No. 1 Office, 5350 Pacific Way, Longview, Washington
October 27, 2022

The Special Meeting of the Board of Supervisors of Consolidated Diking Improvement District No. 1 was called to order by Chair, Tim Kilmer, at 2:30 p.m., October 27, 2022.

Present:

Board of Supervisors:

Tim Kilmer, Chair
 Bill Hallanger, Vice-Chair
 Sherry Bean, Secretary via Zoom

Staff:

Amy Blain, District Manager
 Morgan Atkins, Administrative Finance Assistant

Guests:

Joshua Young, Assistant Audit Manager
 Orasa Thajai, Audit Lead

Agenda

A motion was made and seconded to approve the agenda as published. Motion carried.

New Business

2019-2021 Financial and Accountability Audit – Entrance Conference: Joshua Young, Assistant Audit Manager and Orasa Thajai introduced themselves from the Washington State Auditor's Office and shared their planned audit scope and levels of reporting for the District's 2019-2021 Financial and Accountability Audit. The accountability audit scope includes:

- Payroll – gross wages, overtime, leave balances and accruals, and leave cash outs.
- Accounts payable – general disbursements and credit cards.
- Self-insurance for unemployment.
- Financial condition – reviewing for indications of financial distress.
- Surplus of assets – disposition and receipt of sales proceeds.
- Compliance with public works projects – prevailing wages, change orders, and retainage requirements.
- Open public meeting minutes – compliance with minutes, meetings and executive session requirements.

Ms. Thajai stated the financial statement audit provides an opinion on whether the District's financial statements are presented fairly, in all material respects, in

accordance with the applicable reporting framework. The audit does not attempt to confirm the accuracy of every amount, but does search for errors large enough to affect the conclusion and decisions of a financial statement user.

Adjourn Meeting

There being no further business, the meeting adjourned at 2:55 p.m.

The next regular Board of Supervisors' meeting is scheduled for November 8, 2022.

The Advisory Committee meeting is scheduled for November 17, 2022.

Tim Kilmer, Chair

Sherry Bean, Secretary

Bill Hallanger, Vice-Chair