

# Schedule 22 - Audit Assessment Questionnaire

**Entity Name:** Chuckanut Community Forest Park District

**MCAG:** 3081      **Entity's Year Ended:** 2015

Reference	#	Question	Answer	Explanation
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## **INSTRUCTIONS FOR PREPARER**

The term "entity" as used in this Schedule 22 refers to the local government completing this Schedule 22. The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your entity. If the government preparing this questionnaire did not have any revenue activity during the year, please click the "Help" button to request more information about completing this Schedule 22.

For **guidance** to these questions, please refer to the document at, <http://www.sao.wa.gov/local/Pages/BARSReportingTemplates.aspx>.

Please click, "**Next**," to begin the Schedule 22. You may use the numbers above circled in blue to quickly navigate to a specific section of the Schedule 22. As with the rest of the Annual Report submission, it does not need to be completed all at once; you may leave and return to the Schedule 22 as needed.

## **FINANCIAL ACTIVITY MONITORING**

- |   |  |           |
|---|--|-----------|
| 1 | Is a reconciliation of the government's bank accounts (including accounts with the County Treasurer) to the general ledger/books performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the general ledger/books (for total revenues, expenditures, and balances). | Yes       |
| 2 | Identify the personnel in charge of performing the reconciliation function and, if applicable, the personnel in charge of reviewing and monitoring the reconciliation function.  | Secretary |

**Note:** The job position will be sufficient for the identification purpose.

Reference	#	Question	Answer	Explanation
	3	<p>Journal Entries Process - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. The job position/title will be sufficient for the identification purpose.</p> <p><b>Note:</b> Some local governments do not perform journal entries to adjust its ledger. In those cases, this question can be answered "not applicable."</p>	not applicable	
	4	Has there been any change in the process or procedure for the preparation of financial statements, including posting year-end journal entries? If yes, please identify the significant changes that occurred.	No	
<b>PERMANENT FILES</b>				
	5	Does the government have any changes in significant accounting estimates that have been used that are material to the financial statements? For example: compensated absence liabilities disclosed in the notes, any GASB 68 liabilities, etc.	No	
	6	Has the government had any changes (additions or dispositions) of component units, joint ventures, etc., in the reporting year? If yes, please identify the addition or disposition.	No	
	7	Has the entity contracted out for or recently re-assumed responsibility for any major function the government provides?	No	
	8	Does the government have any special compliance requirements, such as those related to material contracts or interlocal agreements?	Yes	We have an approved interlocal agreement with the City of Bellingham which is posted on our web site.
	9	Does the government use the <i>Budgeting, Accounting and Reporting System</i> (BARS) Chart of Accounts for its internal accounting systems?	Yes	

Reference	#	Question	Answer	Explanation
	10	Is this the most current BARS chart of accounts?	Yes	
	11	Does the government use any key software applications (for example, for general ledger, cash receipting, payroll, tax assessments, etc.)? <b>If yes</b> , please list the application and its function in the text box provided.	No	

### MATERIAL COMPLIANCE REQUIREMENT

	13	Does the government have any licensing, regulatory, contracting or granting oversight agencies with the ability to impose material penalties or otherwise play a fundamental role in the entity's operations or ability to continue business?	No	
	14	Is the government currently involved in any lawsuits?	Yes	We have been sued by Ferlin et. al., Whatcom County Superior Court Case #142016944

### REVENUES AND EXPENDITURES

	15	Did the Entity receive any non-SAO audits during the year?	No	
	16	Does the Entity use a 3rd party vendor to bill or receipt funds? If yes, please list the vendor used and its purpose.	No	
	17	Cash Receipting - Does the government have any written policies and procedures related to cash receipting? This includes procedures for ensuring that funds received are recorded on a pre-printed, pre-number receipt book wherein the mode of payment is noted (as either cash, check, EFT, etc.) and that funds received are deposited within 24 of receipt?	Yes	
	18	Petty Cash – Does the government use any petty cash or imprest funds?	Yes	We have established a Petty Cash fun with Heritage Bank. See Levy Resolution #4 attached.
	19	Are all petty cash and imprest accounts reconciled to the authorized balance (established by a resolution) by someone other than a custodian at least monthly?	Yes	

Reference	#	Question	Answer	Explanation
	20	Credit cards – Does the government have any debit/credit cards or charge accounts?	No	
	24	Payroll – Does the entity directly employ any staff?	Yes	

### SAFEGUARDING OF ASSETS

	25	Safeguarding Capital Assets – Does the government have an asset management policy that defines the entity's capitalization threshold and protects assets susceptible to theft (including defining small and attractive assets)?	Yes	
	26	Please select one of the options to describe the Entity's risk assessment activities. Formal process, informal process, or ad hoc (on the fly or as needed).	Ad Hoc	

### REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	67	Meeting Minutes - Attach the meeting minutes and resolutions for <b>all</b> governing body meetings held during the last year.	See Web Page	www.chuckanutcommunityforest.org
<i>Informational</i>	68	Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. Government's who do not use a County Treasurer should mark, "NA."	Attached	<b>Attachments</b> <a href="#">2015DecTreasRep.jpeg</a> <a href="#">2015DecTreasRep.jpeg</a> <a href="#">2015DecTreasRep.jpeg</a>
<i>Informational</i>	69	Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing <b>all</b> expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	Attached	<b>Attachments</b> <a href="#">CCFPDCounty2015YearendRevExpWarrReport.xlsx</a>

Reference	#	Question	Answer	Explanation
<i>Informational</i>	70	Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to <b>all districts that invoice for a service</b> (including third party billing services) <b>or</b> receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Attached	<b>Attachments</b> <a href="#">CCFPD 2015 Deposit Process.docx</a>
<i>Informational</i>	71	Elected Official List - Attach a listing of the names of <b>all</b> governing body members present during the year, and include any business interest a governing body member or his/her household members hold. <b>Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.</b>	Attached	<b>Attachments</b> <a href="#">CCFPD 201 Commissioners.docx</a>
<i>Informational</i>	72	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Attached	<b>Attachments</b> <a href="#">levy-resolution-3.pdf</a>
<i>Preparer</i>	73	<b>Local Government Contact Information for Preparer:</b>  Name:  Telephone number:  E-mail address:	Diane Birsner (360) 393-7422 dbirsner.ccfpd@gmail.com	