

Chuckanut Community Forest Park District
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2013

Reference	#	Question	Answer	Explanation
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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.

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

Some questions may ask for additional information. Please be sure to enter an explanation for any question when requested. You will not be able to submit the Annual Report until all questions and text boxes are completed.

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.

CASH AND INVESTMENTS

<i>BARS</i>	1	Are county/in house treasurer reports reviewed by the governing body at least monthly?	Yes	
<i>BARS</i>	2	Are original monthly bank/treasurer statements and reconciliations reviewed by someone who does not independently have the ability to write checks, prepare vouchers or make electronic fund transfers?	Yes	

REVENUE

<i>Best Practice</i>	5	Are all inactive accounts closed?	N/A	
<i>Informational</i>	6	Did the entity bill for any goods or services during the year?		
<i>Informational</i>	11	Did the entity receive any revenues, other than those collected directly through the County Treasurer (charges for goods, services, fees, donations, grants, etc.)?		

Reference	#	Question	Answer	Explanation
PAYROLL				
<i>State and Federal Payroll Laws</i>	18	Are governing body members compensated for attending meetings or providing services to the entity?		
<i>Various RCWs</i>	19	If a governing body member does not accept allowable meeting attendance compensation or less than the OFM approved allowance, have they completed a written waiver of compensation and filed it with the entity's secretary?	No	This will be done in 2014.
<i>Informational</i>	22	Other than governing body members, did the entity pay employees or volunteers?		
EXPENDITURES				
<i>BARS and RCW 42.24.080</i>	29	Are all expenditures reviewed and certified by the auditing officer and approved by the governing body in an open public meeting prior to payment?	Yes	
<i>BARS and RCW 42.24.180</i>	30	Were conditions of RCW 42.24.180 met for any expenditures made prior to approval by the governing body?		
<i>Best Practice</i>	31	Does the governing body review warrant/check registers at every meeting?	Yes, if payments since last meeting	
<i>BARS</i>	32	If the entity writes checks or warrants, are all checks/warrants accounted for and blank stock secured, including voids?		
<i>Best Practice</i>	33	Are voided checks physically altered and available for inspection?		
<i>BARS</i>	34	Are checks or vouchers always completed before they are presented for signature?		
<i>Best Practice</i>	35	Is at least one signature on each check or voucher that of a governing body member?	Yes	
PROCUREMENT CARDS AND CHARGE ACCOUNTS				

Reference	#	Question	Answer	Explanation
BARS	36	If the entity reimburses travel expenses, does the entity have a written travel reimbursement policy that does not discriminate between governing body members and employees?	Travel not reimbursed	
	37	Does the district have any debit/credit cards or charge accounts?		
PETTY CASH AND IMPREST ACCOUNTS				
BARS	43	Does the entity use petty cash or imprest checking accounts?	No	
SAFEGUARDING OF ASSETS				
BARS	51	Does the entity have an asset management policy that defines the entity's capitalization threshold and protects assets susceptible to theft (small and attractive)?		
BARS	52	Does the entity maintain an inventory listing of capital assets and small and attractive assets susceptible to loss and misuse?	Yes	
BARS	53	Does the entity perform a periodic physical inventory of recorded assets at least every two years?	Yes	
BARS	54	Does the entity have written policies that address personal usage of vehicles, cellphones, computers, equipment and other assets?	Yes	
<i>Best Practice</i>	55	If vehicles are provided to employees, are vehicle mileage logs reviewed for allowable use and reasonable fuel consumption?		
<i>Best Practice</i>	56	Has the entity reported any losses to police or insurance providers during the past year?	No	
CONFLICT OF INTEREST				

Reference	#	Question	Answer	Explanation
RCW 43.09.180	57	Has the entity reported all known and suspected employee thefts and misappropriations to the State Auditor's Office?	Nothing to report	
RCW 42.23.030	58	Has the entity done any business during the period with governing body members or with businesses that governing body members have a financial interest? If yes, provide details in pop up box.	No	
RCW 42.23.030	59	Do any entity employees or governing board members have beneficial interest in any contracts with the entity? For conservation districts, this excludes cost sharing agreements.	No	
<i>Best Practice</i>	60	Do any entity employees supervise relatives?	No	
FINANCIAL CONDITION				
<i>Constitution Article VIII Section 7</i>	61	Has the entity loaned money to any individuals or groups?	No	
<i>Best Practice</i>	62	Is the entity currently involved in any lawsuits? If yes please provide details.	No	
<i>Informational</i>	63	Has the entity been subject to any external audits, investigations, reviews or studies by regulatory agencies other than the State Auditor? If yes, list agency, date performed and attach copy of final report.	No	
<i>Best Practice</i>	64	Did the entity use any temporary financing sources (registered warrants, lines of credit, or short-term loans) during the course of the year?	Yes	A Promissory Note was obtained on August 8, 2013, for \$100,000.00, for the purpose of operating and legal expenses during our initial year of existence.
OPEN PUBLIC MEETINGS AND RECORDS				
RCW 42.32.030	66	Are official minutes of all regular and special governing body meetings recorded and available for public inspection?		

Reference	#	Question	Answer	Explanation
RCW 42.30.020	67	Are all official actions, motions (passed and not passed), governing member discussions, audience comments, and approval of budgets, assessments, and payments, etc. documented in the minutes?		
RCW 42.30.020, .060	68	Were all official actions of the governing body taken during an open public meeting, with a quorum of governing body members present?		
RCW 42.30.110	69	Were executive sessions only held for purposes allowed by law and recorded in the meeting minutes?		
RCW 42.30.080	70	Did the entity comply with notification requirements of RCW 42.30.080 for all special meetings and regular meeting date or time changes during the period?	Yes	
RCW 42.56.070	71	Does the entity have written procedures for handling public records requests?	Yes	
RCW 40.14.070	72	Have public records been preserved in compliance with the Secretary of State's, Local Government Records Retention Schedule?		
RCW 42.56.150	73	Have all governing board members elected, re-elected or appointed to office since July 1, 2014, as well as the person responsible for responding to public records requests, received Open Public Meeting Act and Records training within 90 days of taking office or assuming the records request responsibility?		

OPERATIONS

<i>Informational</i>	74	Did the entity essentially operate the same as in prior years (no new programs, services, mergers, contracted services)? If no, describe significant changes.	Yes	
<i>Various RCWs</i>	75	Has the entity established a written policy for procurement of public works and purchases of equipment, materials and supplies?	NA	We have no physical assets per se, nor do we expect to purchase any assets.

Reference	#	Question	Answer	Explanation
<i>Informational</i>	76	Did the entity make any large purchases or start any public works (construction) projects?		
<i>Informational</i>	77	Does the entity use any accounting software to prepare or maintain financial data?	Yes	
<i>Best Practice</i>	78	Are all adjustments to accounts receivable, cash and investments and material general ledger adjustments approved by the governing body and documented in board meeting minutes?	Yes	
<i>Best Practice</i>	79	Is financial data and other electronic data such as minutes, etc. regularly backed up and stored off site and password protected?	Yes	
<i>Advised</i>	80	Has the entity addressed all findings, management letter items, or recommendations made by the State Auditor's Office during the last audit?	No prior recommendations	
<i>Best Practice</i>	81	Does the governing body review the budget at the close of the fiscal year and examine revenues that are less than expected and expenditures that are greater than expected?	Yes	
<i>Informational</i>	82	Does the entity have an association, guild or foundation associated with the entity, example: cemetery or fire fighter association?	No	
<i>Informational</i>	83	Does the entity administer any Local Improvement Districts (LIDs)?	No	
<i>Best Practice</i>		Does the governing body approve a yearly budget?	Yes	
REQUIRED ATTACHMENTS (see instructions for required details)				
<i>Informational</i>	123	Attach the meeting minutes and resolutions for all governing body meetings held during the last year.		See Web Page
<i>Informational</i>	124	Attach yearend county revenue report by revenue source for the year.		

Reference	#	Question	Answer	Explanation
<i>Informational</i>	125	Attach warrant registers, payroll register, check registers and petty cash log detailing all expenditures made during the year.	Attached	
<i>Informational</i>	126	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 all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Attached	
<i>Informational</i>	127	Attach a listing of all governing body members during the year including names of spouses, places of employment and all business interests of household members. Also include a list of the names of all paid and unpaid employees and volunteers. Please avoid sending employees/volunteers SSI numbers or other personal information.	Attached	
<i>Informational</i>	128	Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Other	
<i>Informational</i>	129	Attach an aged list of all outstanding accounts receivable at fiscal year end. If applicable, attach a list of all accounts receivable written off or sent to collection during the fiscal year.	Other	
<i>Informational</i>		Attach a list of all revenue types billed or received directly by the entity during the year.	None	

Reference	#	Question	Answer	Explanation
	131	ENTITY CONTACT INFORMATION - COMPLETE ALL FIELDS Telephone number: E-mail address: Web site address:	Chuckanut Community Forest Park District (CCFPD) Vincute (Vince) Biciunas, Commissioner, Clerk PO Box 4283 Bellingham, WA 98227	
<i>Informational</i>		Attach a list of all saving, checking and investments accounts and their balance's at year end. (Include funds held and invested by County Treasurer)	Attached	
<i>Informational</i>		Attach a list of all paid and volunteer employees of the entity during the fiscal year. No SSI Numbers or personal info please.	None	
<i>Preparer</i>	132	Name: Telephone number: E-mail address:	Vincute (Vince) Biciunas 360-671-1559 vbici.ccfpd@gmail.com www.chuckanutcommunityforest.com	
<i>Informational</i>		Attach a list of all accounts receivable written off or sent to collection during the fiscal year.	None	
<i>Governing Body Member who reviewed this Annual Report for accuracy and completeness prior to submission.</i>	133	Name: Day time telephone number: E-mail address:	Susan Kaun 360-527-9660 skaun.ccfpd@gmail.com	
<i>Informational</i>		Attach a list of all major purchases and construction projects.	None	

Reference # Question Answer Explanation

RCW 43.09.230

Does the entity have any significant obligation or potential liability not listed on Schedule 09?

No