

**Chuckanut Community Forest Park District**  
**Schedule 22 - Audit Assessment Questionnaire (unaudited)**  
**For Fiscal Year ended December 31, 2014**

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?	No	
<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.)?	Yes	We received a \$100.00 donation from a citizen.

Reference	#	Question	Answer	Explanation
BARS	12	Is money received at the entity recorded in a pre-printed, pre-numbered receipt book with the government's name printed on the receipts?	Yes	
BARS	13	Is the mode of payment noted on the receipt (cash, check, EFT, direct deposit)?	Yes	
<i>Best Practice</i>	14	Are receipts regularly reconciled to deposits by a person with no cash or check handling responsibilities?	Yes	
RCW 43.09.240	15	Are deposits made within 24 hours of receipt?	Yes	
BARS	16	Are deposits secured in a sealed bag or similar secure container until deposited?	Yes	
<b>PAYROLL</b>				
<i>Best Practice</i>	17	Are deposits made or verified by someone other than the person who received the money?	Yes	
<i>State and Federal Payroll Laws</i>	18	Are governing body members compensated for attending meetings or providing services to the entity?	No	
<i>Various RCWs</i>	19	<b>If</b> 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	A written waiver of compensation will be created and signed by each commissioner.
<i>Informational</i>	22	Other than governing body members, did the entity pay employees or volunteers?	No Paid Employees or Volunteers	
<b>EXPENDITURES</b>				
BARS and RCW 42.24.080	29	Are <b>all</b> expenditures reviewed and certified by the auditing officer and approved by the governing body in an <b>open public meeting</b> prior to payment?	Yes	

Reference	#	Question	Answer	Explanation
<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?	Yes	
<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?	Yes	
<i>Best Practice</i>	33	Are voided checks physically altered and available for inspection?	Yes	
<i>BARS</i>	34	Are checks or vouchers always completed before they are presented for signature?	Yes	
<i>Best Practice</i>	35	Is at least one signature on each check <b>or</b> voucher that of a governing body member?	Yes	
<b>PROCUREMENT CARDS AND CHARGE ACCOUNTS</b>				
<i>BARS</i>	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?	Yes	
	37	Does the district have any debit/credit cards or charge accounts?	No	
<b>PETTY CASH AND IMPREST ACCOUNTS</b>				
<i>BARS</i>	43	Does the entity use petty cash or imprest checking accounts?	Yes	The entity uses a checking account for petty cash expenses, since our regular meetings are only once a month. The balance of the petty cash account is \$3,000.00 max.
<i>BARS</i>	44	Is there a governing body resolution on file that establishes each petty cash or imprest account and the authorized amount?	Yes	

Reference	#	Question	Answer	Explanation
BARS	45	Is petty cash and/or the imprest fund checkbook physically secured to prevent unauthorized access?	Yes	
RCW 43.09.200	46	Are petty cash and imprest fund expenditures supported by a list detailing the amount, date, description and purpose of each expenditure, supported by documentation such as receipts and reviewed by the governing body at least quarterly?	Yes	
BARS	47	Does the entity have an appointed custodian for each petty cash and imprest account?	Yes	
BARS	48	Is the amount in petty cash and imprest accounts reconciled to the authorized balance by someone other than the custodian at least monthly?	Yes	
BARS	49	Are petty cash and imprest accounts replenished up to the authorized amount by warrant or check payable to the custodian at fiscal yearend?	Yes	
<b>SAFEGUARDING OF ASSETS</b>				
BARS	50	If the appointed custodian changed during the period, was the fund reconciled to the approved balance and the results reported to the governing body?	No Changes to Custodian	
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)?	Yes	
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 addresses personal usage of vehicles, cellphones, computers, equipment and other assets?	No equipment or vehicles	

Reference	#	Question	Answer	Explanation
<i>Best Practice</i>	55	If vehicles are provided to employees, are vehicle mileage logs reviewed for allowable use and reasonable fuel consumption?	NA	
<i>Best Practice</i>	56	Has the entity reported any losses to police or insurance providers during the past year?	No	
<b>CONFLICT OF INTEREST</b>				
<i>RCW 43.09.180</i>	57	Has the entity reported all known and suspected employee thefts and misappropriations to the State Auditor's Office?	Nothing to report	
<i>RCW 42.23.030</i>	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	
<i>RCW 42.23.030</i>	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	
<b>FINANCIAL CONDITION</b>				
<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.	Yes	The entity has been sued on July 29, 2014 in Whatcom County, WA, No. 14 2 01694 4, complaint for declaratory judgment and injunctive relief, by, John R. Ferlin et al vs. Chuckanut Community Forest Park District, Whatcom County, and The City of Bellingham, challenging our existence legality and the levy legality.

Reference	#	Question	Answer	Explanation
<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. The Note was repaid in full, with interest, in June, 2014.

## OPEN PUBLIC MEETINGS AND RECORDS

<i>RCW 42.32.030</i>	66	Are official minutes of all regular and special governing body meetings recorded and available for public inspection?	Yes	
<i>RCW 42.30.020</i>	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?	Yes	
<i>RCW 42.30.020, .060</i>	68	Were all official actions of the governing body taken during an open public meeting, with a quorum of governing body members present?	Yes	
<i>RCW 42.30.110</i>	69	Were executive sessions only held for purposes allowed by law and recorded in the meeting minutes?	Yes	
<i>RCW 42.30.080</i>	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	
<i>RCW 42.56.070</i>	71	Does the entity have written procedures for handling public records requests?	Yes	

Reference	#	Question	Answer	Explanation
<i>RCW 40.14.070</i>	72	Have public records been preserved in compliance with the Secretary of State's, Local Government Records Retention Schedule?	Yes	
<i>RCW 42.56.150</i>	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?	No	We have been briefed by our attorney on an ongoing basis.
<b>OPERATIONS</b>				
<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 asset, nor do we expect to have any in the future.
<i>Informational</i>	76	Did the entity make any large purchases or start any public works (construction) projects?	No	
<i>Informational</i>	77	Does the entity use any accounting software to prepare or maintain financial data?	No	
<i>Best Practice</i>	78	Are <b>all</b> 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?	Yes	

Reference	#	Question	Answer	Explanation
<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	

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

<i>Informational</i>	123	Attach the meeting minutes and resolutions for <b>all</b> governing body meetings held during the last year.	See Web Page	All approved Minutes are posted on web page: chuckanutcommunityforest.com
<i>Informational</i>	124	Attach yearend county revenue report by revenue source for the year.	Attached	<b>Attachments</b> <a href="#">CCFPD Cash Flow 20141231.xlsx</a>
<i>Informational</i>	125	Attach warrant registers, payroll register, check registers and petty cash log detailing <b>all</b> expenditures made during the year.	Attached	<b>Attachments</b> <a href="#">CCFPD 2014 Treas Report.xlsx</a>
<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 <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 2014 Deposit Process.docx</a>

Reference	#	Question	Answer	Explanation
<i>Informational</i>	127	Attach a listing of <b>all</b> 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. <b>Please avoid sending employees/volunteers SSI numbers or other personal information.</b>	Attached	<b>Attachments</b> <a href="http://ccfpd.com/2014-Commissioners.docx">CCFPD 2014 Commissioners.docx</a>
<i>Informational</i>	128	Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Other	none applicable
<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	no accounts receivable.
	131	ENTITY CONTACT INFORMATION - COMPLETE ALL FIELDS  Telephone number:  E-mail address:  Web site address:	Vincute (Vince) Biciunas 360-671-1559 vbici.ccfpd@gmail.com chuckanutcommunit yforest.com	
<i>Preparer</i>	132	Name:  Telephone number:  E-mail address:	Vincute (Vince) Biciunas 360-671-1559 vbici.ccfpd@gmail.com	
<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:	John G. Brown 360-676-4080 jbrown.ccfpd@gmail.com	