

**Grant County Levy Audit Follow-up  
 Status of Work Completed  
 April 2020**

NOTE: Refer to our original levy audit issued in May 2019 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>City of Moses Lake</b>	The Grant County Assessor (Assessor) provided the Department of Revenue (Department) a copy of the 2019 levy limit worksheet for the 2020 tax year for the City of Moses Lake and North Central Regional Library Districts. The documents demonstrate: <ul style="list-style-type: none"> <li>• The Assessor correctly calculated the statutory maximum levy rate for the City of Moses Lake.</li> <li>• Carried forward the correct prior year's levy rate as if the error in the 2019 tax year levy calculations had not occurred.</li> <li>• Included one third of the 2019 tax year levy error correction in the 2020 tax year levy calculations.</li> </ul>	Completed	No follow-up required.
2	<b>Grant County Fire District No. 10</b>	The Assessor provided the Department a copy of the 2019 levy limit worksheet for the 2020 tax year for Fire District No. 10, district's certified budget request, and resolution authorizing an increase over the prior year's levy. The documents demonstrate: <ul style="list-style-type: none"> <li>• The Assessor increased the district's highest lawful levy since 1985 by the voter approved 106 percent limit factor.</li> </ul>	Completed	No follow-up required.
3	<b>Tax roll certification</b>	The Assessor provided the Department a copy of the 2020 Tax Certification By SubFund report dated January 15, 2020, and signed by the Grant County Treasurer and Auditor.	Completed	No follow-up required.

**Grant County Levy Audit Follow-up  
 Status of Work Completed  
 April 2020**

NOTE: Refer to our original levy audit issued in May 2019 for a complete explanation of each requirement.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	<b>Truncating Levy Rates</b>	The Assessor continues to work with her software vendor on updates for the following topics: <ul style="list-style-type: none"> <li>• Do not round values on any report.</li> <li>• Levy rate with ten digits past the decimal point.</li> </ul>	Completed	No follow-up required.

**Grant County Levy Audit Follow-up  
 Status of Work Completed  
 April 2020**

NOTE: Refer to our original levy audit issued in May 2019 for a complete explanation of each requirement.

Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
2	<b>Certification of Levies to Assessor</b>	<p>The Assessor provided the Department with a copy of the 2019 for 2020 Levy Certification spreadsheet and cover letter from the Grant County Commissioners certifying the levy requests to the Assessor on November 27, 2019. The spreadsheet contains the following:</p> <ul style="list-style-type: none"> <li>• Check marks indicating receipt of ordinance/resolution authorizing an increase in their levy for the individual taxing districts.</li> <li>• Check marks indicating receipt of levy certification from the individual taxing districts.</li> <li>• Check marks indicating receipt of budgets from the individual taxing districts.</li> <li>• Notation that the 2<sup>nd</sup> Resolution was not required for this tax year.</li> <li>• Certified levy amount for each taxing district.</li> <li>• Initials of staff from the Assessor’s Office and Grant County Commissioner’s Clerk indicating they have checked the data and the date this function was completed.</li> </ul> <p>The certification continued to substantially comply with the requirements certifying a majority, but not all, of the taxing district budget request to the Grant County Assessor. The Assessor noted that they would be including the levy requests from the school districts in the 2021 tax year certification.</p>	Completed	No follow-up required.