Adams Levy Audit Follow-up
Status of Work Completed
April 2018

NOTE: Refer to our original levy audit issued in November 2017 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	**North Franklin School District No. 162/51**	North Franklin School is a joint district with Franklin County (Franklin). Franklin is responsible for certifying a uniform levy rate, they carry the rate eight points past the decimal. The Assessor used the same uniform levy rate used by the Franklin County Assessor for the 2018 tax year.	Completed	No
2	**Tax Roll Certification**	The Assessor did not provide any documentation requested for this Requirement.	Pending Completion	Yes To determine if the Assessor has met the requirement, the Department expects the Assessor to provide: • Copy of the completed and certified tax roll provided to the Treasurer and Auditor, including Treasurer's receipt for 2018 and 2019.

3	**Highest Lawful Levy**	The Assessor did not provide any documentation requested for this Requirement.	Pending Completion	Yes
				
				To determine if the Assessor has met the requirement, the Department expects the Assessor to provide the following:
				• Copies of the 2018 and 2019 tax year highest levy worksheets for the following districts:
				    o City of Othello
				    o Fire No. 2 Lind

4	**Hospital District No. 2 Ritzville**	The Assessor provided a copy of Ordinance/Resolution No. 17.02 authorizing the district to increase their levy by 2.82 percent.	Completed	No

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?	
1	**Truncating Levy Rates**	The Assessor did not provide any documentation requested for this Recommendation.	Pending Completion	No	
2	**Cemetery 1 Washtucna**	The Assessor stated the County only has records back to 1990 and they have not had a regular levy since prior to that.	Completed	No	