

**Grant County Levy Audit Follow-up
Status of Work Completed
November 7, 2017**

NOTE: Refer to our original levy audit issued in February 2016 for a complete explanation of each requirement.

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	Tax Roll Certification	<p>The Assessor provided a copy of the 2017 Certification to the Treasurer. The certification was dated 2/2/2017, which is past the due date of January 15, 2017.</p> <p>The Assessor stated she was unable to meet the due date because of software issues, she anticipates this will be resolved for the next tax year.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department will expect the Assessor to provide the following at the next Follow-up:</p> <ul style="list-style-type: none"> • A copy of the completed and certified 2018 tax roll, including the Treasurer's verification of receipt. • A copy of the abstract of the tax roll provided to the Grant County Auditor, listing the levy rates and extension of taxes for the 2018 tax roll.
2	Budget and Levy Certifications	The Assessor provided a copy of the Board of County Commissioner's certification of the 2017 budgets to the Assessor.	Completed	No
3	Highest Lawful Levy	The Assessor provided the requested worksheets with correct the highest lawful levy.	Completed	No
4	Statutory Maximum Levy Rate for Cities or Towns Annexed to a Fire or Library District	<p>City of George:</p> <ul style="list-style-type: none"> • The Assessor provided a corrected worksheet with the correct statutory maximum levy rate. <p>City of Warden:</p> <ul style="list-style-type: none"> • The Assessor completed the request to notify the City of Warden about the overlevy and obtained instruction on when to correct the error. • The Assessor provided a corrected worksheet, due to an additional correction for Fire District No. 4 the cities statutory maximum rate limit changed after our report was written. 	Completed	No

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5	City of Moses Lake	<p>The Assessor used the correct amount and percentage of increase as stated in the resolution.</p> <p>The Department reviewed 2016 levy for 2017 taxes worksheets for all districts with an annexation. The Assessor used the correct taxable values when calculating the increased levy capacity for annexations.</p>	Completed	No
6	Certified Budget Request	<p>The Assessor completed the following on this requirement and provided:</p> <ul style="list-style-type: none"> Copies of the 2017 levy certifications and ordinance/resolutions for Hartline, Krupp/Marlin, Port No. 6, and Fire No. 6. The Assessor contacted the districts by phone if they have questions on their certifications. The Department continues to encourage this confirmation be made in writing. 	Completed	No
7	Fire District No. 11 Levy Limit	<p>The Assessor completed the following on this requirement and provided:</p> <ul style="list-style-type: none"> Corrected 2015 worksheet. Correspondence with the district regarding the levy error and obtained instruction on when to correct the error. 	Completed	No
8	Prior Year's Levy Rate	The Assessor carried the correct prior year's levy rate forward on the following 2016 for 2017 tax year worksheets.	Completed	No
9	Previous Year's Levy Amount	The Assessor carried the correct previous year's levy amount forward on the 2016 for 2017 tax year worksheets.	Completed	No

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10	Hospital No. 7	The Assessor completed the following on this requirement and provided: <ul style="list-style-type: none"> Copies of the levy certification and resolutions for the 2015 and 2016 tax years. Correspondence with the district regarding the levy error and obtained instruction on when to correct the error. 	Completed	No
11	Hospital No. 6	The Assessor completed the following on this requirement and provided: <ul style="list-style-type: none"> Copies of the levy certification and resolutions for the 2015 and 2016 tax years. Correspondence with the district regarding the levy error and obtained instruction on when to correct the error. 	Completed	No
12	Coulee Dam School District No. 301	The Assessor completed the following on this requirement and provided: <ul style="list-style-type: none"> Correspondence with the district regarding the levy error and obtained instruction on when to correct the error. 	Completed	No
13	Fire District No. 3 EMS	The Assessor completed the following on this requirement and provided: <ul style="list-style-type: none"> Copies of the levy certification and resolutions for the 2015 and 2016 tax years. Correspondence with the district regarding the levy error and obtained instruction on when to correct the error. 	Completed	No

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14	Levy Calculation Worksheets Do Not Support Certified Rates	<p>The Assessor did not use the levy rate certified to the Treasurer on the following 2016 for 2017 tax year worksheets:</p> <ul style="list-style-type: none"> Hartline – the levy limit worksheet does not balance with the certified levy rate to the treasurer of 1.69642961. This resulted in an underlevy of \$67,571. Moses Lake – the levy limit worksheet does not balance with the certified levy rate to the treasurer of 3.2861114. This resulted in an overlevy of \$126,209.99. <p>The Assessor rounded the rate for several districts, the Department recommends truncating the rate.</p> <p>The Assessor stated the computer software randomly changed rates in the system, they are not sure why this happens. There are now safeguards in place to try and catch this when it happens.</p>	Pending Completion	<p>Yes</p> <p>To determine if the Assessor has met the requirement, the Department will review 2017 for 2018 tax year worksheets to see if the certified rate is used.</p> <p>Hartline – provide copy of the corrected 2017 for 2018 worksheet. Contact the town to see if they want to make this correction. Provide documentation of their decision.</p> <p>Moses Lake – provide copy of corrected 2017 for 2018 worksheet demonstrating the levy error has been corrected.</p>
15	City of Quincy	<p>The Assessor completed the following on this requirement and provided:</p> <ul style="list-style-type: none"> Copies of the levy certification and resolutions for the 2015 and 2016 tax years. Correspondence with the district regarding the levy error and obtained instruction on when to correct the error. 	Completed	No
16	Refunds	<p>The Assessor provided instructions on when to correct the error and corrected the underlevies as directed by the districts.</p>	Completed	No

Commented [HJ(1)]: Assessor provided the correct worksheet for Hartline, there is no underlevy. This will be removed from the next follow-up questionnaire.

Commented [HJ(2)]: Assessor provided updated worksheet for Moses Lake. There is no underlevy. This will be removed from the next follow-up.

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Recommendation	Topic	Work Completed on Recommendation	Completed / Pending Completion	Future Follow-up?
1	Truncating and Uniformity of Levy Rates	<p>The Assessor stated that Grant County now truncates their rates at the 10th decimal point, which is as far as their software allows.</p> <p>They are currently working with software to go out to the 12th point.</p> <p>The Assessor is still rounding the rates certified to the Treasurer, the Department recommends they truncate the rates.</p>	Completed	No
2	Balance Reports and Verify Accuracy of Assessed Value	<p>The Assessor stated that she has developed safeguard measures that no longer allow staff to change the values.</p> <p>The Assessor is still rounding the rates certified to the Treasurer, the Department recommends they truncate the rates.</p>	Completed	No