

**Whitman Levy Audit 2<sup>nd</sup> Follow-up  
 Status of Work Completed  
 March 6, 2018**

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

Requirement	Topic	Work Completed on Requirement	Completed / Pending Completion	Future Follow-up?
1	<b>Tax Roll Certification</b>	<p>The Assessor provided the certified 2018 Tax Certification by Subfund. This included the Whitman County Treasurer, and the Auditor's verification of receipt.</p> <p>The roll was certified January 31, 2018.</p>	Pending Completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> <li>• A copy of the certified 2019 tax roll with verification of receipt from the Whitman County Treasurer.</li> <li>• A copy of the abstract of the tax roll provided to the Whitman County Auditor, with verification of receipt.</li> </ul>
2	<b>Budget and Levy Certifications</b>	<p>The Assessor provided copies of the following:</p> <ul style="list-style-type: none"> <li>• Certification of resolutions/ordinances, and levy certifications from the Board of County Commissioners (BOCC) dated 2/5/2018.</li> <li>• Correspondence provided to the taxing districts regarding the budget certification requirements and due date.</li> </ul> <p>The Assessor and the BOCC Clerk discussed changes that need to be made in the procedures. Due to the retirement of the previous Assessor and her appointment, she did not have time to get all the procedures written. The Assessor and the BOCC are currently working on procedures for 2018, including training.</p>	Completed	No

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3	<b>Resolutions</b>	<p>The Assessor stated she discussed the requirement for districts to provide a separate resolution stating dollar and percentage increase from the previous year's levy.</p> <p>Copy of the 2018 tax year resolution stating the need of Current Expense and County Road to increase their levy from the previous year's amount.</p> <p>Copies of 2018 levy certifications from the following districts:</p> <ul style="list-style-type: none"> <li>• County Current Expense</li> <li>• County Road</li> <li>• Port of Whitman</li> </ul>	Completed	No
7	<b>Fire District No. 4 Emergency Medical Services</b>	<p>The Assessor provided the following:</p> <ul style="list-style-type: none"> <li>• A copy of the corrected 2015 levy for 2016 tax year highest lawful levy worksheet.</li> <li>• A copy of correspondence to the district, informing them of the levy error and asking when they want the correction.</li> </ul> <p>The Assessor will make the correction in the 2019 tax year.</p>	Pending Completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> <li>• A copy of the 2018 levy for 2019 tax year highest lawful levy worksheet with the correction.</li> </ul>
9	<b>Clarkston School District No. 185</b>	<p>The Assessor provided correspondence from Asotin County acknowledging that they carried the rate out eight past the decimal to accommodate Whitman County.</p> <p>The Assessor did not provide the 2017 levy for 2018 tax year certification amount from Asotin County.</p> <p>The Assessor used the correct levy rate for the 2017 levy for 2018 tax year highest lawful levy worksheet.</p>	Pending Completion	<p>To determine if the Assessor has met the requirement, the Department expects the Assessor to provide:</p> <ul style="list-style-type: none"> <li>• A copy of the 2018 levy for 2019 tax year certification from Asotin County for School District No. 185.</li> </ul>