

**Whitman County Levy Audit Follow-up**  
**Status of Work Completed**  
**March 6, 2019**

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 Whitman County Assessor (Assessor) certified the 2019 tax roll to the Whitman County Treasurer (Treasurer) on January 15, 2019. The certification is signed by the Treasurer, as acknowledgement of receipt.</p> <p>The Assessor also provided the certification of the 2019 tax roll to the Whitman County Auditor (Auditor). The certification is signed by the Auditor, as acknowledgement of receipt.</p>	Completed	No
7	<b>Fire District No. 4 Emergency Medical Services</b>	<p>The Assessor provided the Department of Revenue (Department) with copies of her correspondence with Fire District No. 4 (FD4), informing the district of the \$114.57 overlevy error. The correspondence also included the district's decision to correct the levy error in one year.</p> <p>The Assessor provided the Department with the FD4 levy calculation worksheets, for the 2019 tax year, that show the overlevy error correction has been completed.</p>	Completed	No
9	<b>Clarkston School District No. 185</b>	<p>The Assessor provided the Department with the certification of levy rate for Clarkston School District No. 185, provided to her by the Asotin County Assessor for the 2019 tax year.</p>	Completed	No