

## Scott Boettcher

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**From:** Lee Napier <Lee.Napier@lewiscountywa.gov>  
**Sent:** Wednesday, October 17, 2018 3:45 PM  
**To:** Scott Boettcher; Graham Gowing  
**Subject:** Re: Engagement Letter/ Board Notification

I think we can cover our cost as part of the money already allocated. Just need extra for the audit.

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**From:** Scott Boettcher <scottb@sbgh-partners.com>  
**Sent:** Wednesday, October 17, 2018 3:28:09 PM  
**To:** Lee Napier; Graham Gowing  
**Subject:** RE: Engagement Letter/ Board Notification

Hi Lee. Got it. So there are two cost components:

- (1) SAO cost of \$3,900 (or possibly more).
- (2) Lewis County cost for responding to and participating in the audit (cost not yet known).

Is this correct?

Scott

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**From:** Lee Napier <Lee.Napier@lewiscountywa.gov>  
**Sent:** Wednesday, October 17, 2018 3:24 PM  
**To:** Scott Boettcher <scottb@sbgh-partners.com>; Graham Gowing <Graham.Gowing@lewiscountywa.gov>  
**Subject:** Re: Engagement Letter/ Board Notification

We don't expect it to exceed that amount. However, the chair of the FA is now wanting to be involved in the audit. If her involved leads to delays, the cost may go up.

As for covering the cost, the county should not be expected to pay this cost. FA paid it last audit.

Lee

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**From:** Scott Boettcher <[scottb@sbgh-partners.com](mailto:scottb@sbgh-partners.com)>  
**Sent:** Wednesday, October 17, 2018 2:45:56 PM  
**To:** Lee Napier; Graham Gowing  
**Subject:** RE: Engagement Letter/ Board Notification

Ok. Do you anticipate the \$3,900 charge increasing? I think the Flood Authority should cover this cost. Thoughts?  
Scott

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**From:** Lee Napier <[Lee.Napier@lewiscountywa.gov](mailto:Lee.Napier@lewiscountywa.gov)>  
**Sent:** Wednesday, October 17, 2018 2:40 PM  
**To:** Scott Boettcher <[scottb@sbgh-partners.com](mailto:scottb@sbgh-partners.com)>; Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Subject:** RE: Engagement Letter/ Board Notification

Oops. I don't think we budgeted. Hit send too soon.

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**From:** Scott Boettcher <[scottb@sbgh-partners.com](mailto:scottb@sbgh-partners.com)>  
**Sent:** Wednesday, October 17, 2018 2:38 PM  
**To:** Lee Napier <[Lee.Napier@lewiscountywa.gov](mailto:Lee.Napier@lewiscountywa.gov)>; Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Subject:** RE: Engagement Letter/ Board Notification

???

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**From:** Lee Napier <[Lee.Napier@lewiscountywa.gov](mailto:Lee.Napier@lewiscountywa.gov)>  
**Sent:** Wednesday, October 17, 2018 2:37 PM  
**To:** Scott Boettcher <[scottb@sbgh-partners.com](mailto:scottb@sbgh-partners.com)>; Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Subject:** RE: Engagement Letter/ Board Notification

I don't we did

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**From:** Scott Boettcher <[scottb@sbgh-partners.com](mailto:scottb@sbgh-partners.com)>  
**Sent:** Tuesday, October 16, 2018 7:22 AM  
**To:** Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>; Lee Napier <[Lee.Napier@lewiscountywa.gov](mailto:Lee.Napier@lewiscountywa.gov)>  
**Subject:** RE: Engagement Letter/ Board Notification

Have we budgeted for the \$3,900 charge? I believe we have funds available through a few projects/activities I am aware of that are underspent. Let me know. Let me know too how else I can help.  
Scott

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**From:** Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Sent:** Tuesday, October 16, 2018 7:16 AM  
**To:** Lee Napier <[Lee.Napier@lewiscountywa.gov](mailto:Lee.Napier@lewiscountywa.gov)>  
**Cc:** Scott Boettcher <[scottb@sbgh-partners.com](mailto:scottb@sbgh-partners.com)>  
**Subject:** FW: Engagement Letter/ Board Notification

FYI, Lee.

This is concerning the Flood Authority audit taking place this week.

Graham

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**From:** Justin, Trey (SAO) <[justint@sao.wa.gov](mailto:justint@sao.wa.gov)>  
**Sent:** Monday, October 15, 2018 4:12 PM  
**To:** Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Subject:** Engagement Letter/ Board Notification

Awesome, thank you!

I have also attached the board notification that you will want to send out to the board members, as well as the engagement letter that we will need you to sign and another board member (does not matter which one, whichever is quickest) before you send it back to me.

If you have any question, let me know!

Thank you,

Trey Justin

*Assistant State Auditor*  
Office of the Washington State Auditor  
3200 Capitol Blvd SW | Olympia, WA 98504  
360.725.5377 phone

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**From:** Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Sent:** Monday, October 15, 2018 3:58 PM  
**To:** Justin, Trey (SAO) <[justint@sao.wa.gov](mailto:justint@sao.wa.gov)>  
**Subject:** RE:

Oh shoot!

Sorry, Trey. Hopefully this is the one you were looking for. If not, let me know. I am running to a 4:00 meeting so probably won't be able to respond before the end of the day.

Thanks!  
Graham

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**From:** Justin, Trey (SAO) <[justint@sao.wa.gov](mailto:justint@sao.wa.gov)>  
**Sent:** Monday, October 15, 2018 3:56 PM  
**To:** Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Subject:** RE:

Hello Graham,

Could you send me the excel file that we looked at together of vendor expenditures for FY 13-17? I believe you just sent me the wrong one that we were also looking at the same time.

Thank you,

**Trey Justin**  
*Assistant State Auditor*  
Office of the Washington State Auditor  
3200 Capitol Blvd SW | Olympia, WA 98504  
360.725.5377 phone

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**From:** Graham Gowing <[Graham.Gowing@lewiscountywa.gov](mailto:Graham.Gowing@lewiscountywa.gov)>  
**Sent:** Monday, October 15, 2018 2:11 PM  
**To:** Justin, Trey (SAO) <[justint@sao.wa.gov](mailto:justint@sao.wa.gov)>  
**Subject:**

Graham Gowing  
Office Manager  
Lewis County Community Development  
[graham.gowing@lewiscountywa.gov](mailto:graham.gowing@lewiscountywa.gov)  
(360)740-1232  
(360)740-1245 (f)

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