

4. REPORTING

4.8 SAO Annual Report Schedules 4.8.14 Assessment Questionnaire (Schedule 22)

APPLICABILITY

4.8.14.10 This Schedule is required for the all of the following government types:

Government Types
Fire districts
Local/regional EMS and trauma care councils
Conservation districts
Transportation benefit districts
Economic and industrial development corporations
Cemetery districts
Diking/drainage districts
Mosquito/Pest/Weed districts
TV reception districts
Water conservancy boards

Revenue criteria

Additionally, governments with annual resource inflows **usually less than \$300,000** and some governments with annual resource inflows between \$300,000 and \$500,000 who will not receive an onsite audit are **required** to complete this schedule. For purposes of this threshold, annual inflows include tax collections, grants, loans and other receipts. A current year increase in resource inflows above the \$300,000 threshold from a grant or bond does not preclude the government for completing the Schedule.

4.8.14.20 If you are unsure whether or not your government should complete the Schedule 22, please contact the SAO by submitting your question through the SAO [HelpDesk](#). You can also check a government's requirement to submit a Schedule 22 by accessing the SAO [Online Services](#) and logging in using your credentials.

FREQUENCY OF SMALL LOCAL GOVERNMENT ACCOUNTABILITY AUDITS

4.8.14.30 Current audit policy requires the Office to conduct certain audits, including assessment audits every two years. This does not limit our ability to initiate or conduct special investigations and also would not prevent clients from requesting more frequent audits due to need or preference. **The government's Annual Report including the Schedule 22 must be submitted on an annual basis as required by RCW [43.09.230](#).** The preferred method of submitting the annual report is through the SAO [Online Services](#) using the SAO Online annual report system. Most filers find the Online annual report system to be easier and less work than manual filing. If you want the SAO to audit your government on an annual basis instead of every two years, please contact us through the SAO [HelpDesk](#).

4.8.14.40 INSTRUCTIONS FOR PREPARER

All questions must be answered choosing the most appropriate answer for your government. The Schedule 22 questions may be answered in any order you like, but all questions must be answered prior to submitting the annual report as complete. The supplemental [Schedule 22 Guidance](#) document will

explain question content and applicable references to state law and the BARS Manual. **It is important** to note all required attachments must be attached to the annual report, using the Online annual report system, or received physically for the annual report to be considered complete. You have the ability to skip questions while completing the annual report, but you cannot submit the annual report as complete until all Schedule 22 questions are answered and all applicable attachments are provided.

Attachments should be submitted using the attachments upload process available inside the Schedule 22. We welcome any feedback regarding our questions. Please send any comments or questions using the SAO [HelpDesk](#).

4.8.14.50 ATTACHMENTS

Attachments should be uploaded using the upload process inside the Schedule 22 available at each requested attachment when the *Attached* option is selected. Annual reports will not be marked as complete until all required attachments have been received.

REQUIRED INFORMATION WHEN APPLICABLE:

4.8.14.60 Minutes – All governments

Provide copies of the official minutes, all resolutions and/or ordinances for all regular and special meetings of the governing body held during the reporting year. You can attach your Word files to meet this requirement as we do not require PDFs of signed minutes. If minutes, resolutions and ordinances are available on the government's website, no minutes or resolution attachments are needed; just indicate the web address where the minutes can be found. Provide an explanation of any circumstances where minutes were not taken or are otherwise not available.

4.8.14.70 County Treasurer Revenue Reports – All governments

Attach a copy of a year-end County Treasurer's Report that shows all receipts for the year by revenue source. The report should include all receipts for the year separated by type. Local governments that do not use a county as its treasurer may select the "NA" option within the Schedule 22.

4.8.14.80 Disbursement Listing – All governments

Attach a detailed list of **all** expenditures for the year. The report should include all expenditures made during the fiscal year and include the following minimum information:

- Warrant/check number
- Payee
- Date paid (i.e., warrant date)
- Amount paid

If the county treasurer is used, a warrant register or expenditure listing can usually be obtained from the county showing this information. Governments that do not use the county treasurer can provide copies of their check register. Governments should also submit copies of imprest checking account activities and petty cash logs.

4.8.14.90 Receipting Policy – All governments

Every government that receives cash or checks (other than through the county treasurer) should have a written policy/procedure that directs staff how to process receipts when received either over the counter,

through the mail or in a drop box. The policy should address receipting, securing receipts, depositing, reconciliations and accounting for receipts. If the district does not have a written policy, attach a detailed description of the process used by the district including the names of the positions participating in the process, and any reconciliations or reviews performed.

4.8.14.100 Board Members – All governments

Attach a listing of all board members holding office during the year. List the full name of each member of the governing body and then list any business owned or operated by the official **or** a household member (e.g., spouse, children, etc.). This information is needed to evaluate conflict of interest statutes.

For example:

Name of Official	Occupation	Businesses Owned or Operated by Official or Household Member
Joan Smith	retired	None
Manny Jones	general contractor – self employed	Manny & Sons Construction Stoneybrook Developments, LLC

Please do not include any Social Security numbers or other personal information as your annual report submission is a public document.

4.8.14.110 Rates and Fees – All governments

As applicable, attach official rate and fee schedule(s) in place during the reporting year for any revenues billed or received directly. For example, a water district fee schedule would include basic fee, water volume fees, shutoff fees, water availability letter fees, new hookup fees, etc.

4.8.14.140 Contact Information – All governments

Auditors often have questions about information and attachments included in the annual report. In order to resolve question quickly, we require governments to provide contact information for the person completing the Schedule 22. Because of their small size, many government offices are not manned daily and it requires us to contact the preparer or approving governing board member at their home or on their cell phone. If your office is not manned daily, please provide contact information where we can expect to contact the preparer.

4.8.14.150 PRINTING

To print a copy of the Schedule 22:

1. Log into the Online annual report system.
2. Move through the Online annual report system to the Schedule 22.
3. Click the print icon directly above the gray bar on the Schedule 22, this will take you to your print options.
4. When you print the Schedule 22, only the selected answers will print. When printing the Schedule 22 prior to answering any of the questions, no answer options will appear on the print out.

4.8.14.160 SCHEDULE 22 ACCESS

The Schedule 22 is a web-based form and is available within the [Online annual report system](#).