

Tonasket City Council Agenda
Tuesday, February 9, 2021 7:00 pm

VIRTUAL ZOOM MEETING ID #848 9210 7967
PHONE 1-253-215-8782

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Roll Call
- 4) Approval of Agenda **Action Required**
- 5) Public Comment
- 6) Kurt Danison Report
- 7) Unfinished Business
 - a) Peddlers Permit Application – Amanda Archuleta **Action Required**
- 8) Department Head Reports
- 9) Mayor/Council/committee Reports
- 10) New Business
- 11) Consent Agenda: Minutes of the previous meeting, the January Payroll and the February Bills **Action Required**
- 12) Miscellaneous and Correspondence
- 13) Adjournment

Council Memo

Tuesday, February 9, 2021

VIRTUAL ZOOM MEETING ID #848 9210 7967
PHONE 1-253-215-8782

TO: Mayor and City Councilmembers
FROM: City Clerk-Treasurer

Kurt will be in attendance to give a report.

Amanda Archuleta has again applied for a peddlers permit. I recommend that the Council approve the application. At this time our current ordinance is still in effect.
Suggested Motion: I move to approve the application for a peddlers permit for Amanda Archuleta upon appropriate investigation.

I have attached a letter from the State Auditor. They will be starting the audit this month, around February 15th. No action required.

Don't forget we have a special meeting on Wednesday, February 10th at 6:00 pm.

DRAFT

Minutes of the Regular City Council Meeting, Tuesday, January 26th, 2021 Via ZOOM

Present: Mayor Kriner and Councilmembers Alexander, Levine, McMillan, Ritter, and Weddle.

Staff: Johnson and Attwood

The meeting was called to order at 7:08 pm and the pledge of allegiance was given by all.

Roll call was taken and all Councilmembers were present.

Motion to approve the revised agenda#2. M/McMillan, S/Levine. Carried 5:0.

Motion to approve the minutes of the previous meeting. M/Weddle, S/McMillan. Carried 5:0.

Public Comment

- Patti Hill stated she listened to the Public Officials Roles and Responsibility Workshop and asked if the information can be given to the public.

Unfinished Business

Motion to adopt Ordinance #822—prohibiting deposit of yard waste on public ways. M/Weddle, S/McMillan. There was discussion regarding enforcement, and that the city needs to stay current. Mayor Kriner called for the vote. Carried 5:0.

Motion to adopt Resolution 2021-02 declaring certain items to be surplus. M/McMillan, S/Weddle. McMillan stated he looked at the items and they are not worth saving, Alexander agreed. Ritter feels some items can be refurbished. Mayor Kriner called for the vote. Carried 4:1, Ritter voted no.

Mayor/Council/Committee Reports

Mayor

- Reported she is working on city projects and also on a Building Official/Code Enforcement person.

Levine

- Reported she has been working on the ad hoc committee regarding the costs of a new police department.
- Stated the Mayor/Council workshop was good.
- Inquired about the City hall roof--the matter is in Attorney Dale Crandall's hands.
- City Computers are great.
- Asked when does the Council get to come back and meet together.
- Commented that if anyone has questions regarding the Storm-water project to send them to the Clerk before the meeting.

McMillan

- Reported Dave Hanna stated the Airport Fly Club is interested in purchasing the city car that was used as the courtesy car.

Ritter

- Reported she has met for union negotiations and no forward movement at this time.
- Working with Levine on ad hoc committee.
- Working on application for capital budget request—it is no different than the 2020 Budget request.

Weddle

- Stated she would like to hear more about the Perfect Passage—maybe have a special meeting for that subject?
- Also attended the union negotiation meeting.
- Appreciates the new computers for the Council.
- Look forward to the new year committee assignments.

Levine

- Reported she will be going to Olympia for the Legislative Days, and will be addressing other business at the same time.

DRAFT

Alexander

- No report

New Business

Motion to adopt Resolution 2021-03 creating a cost allocation policy for the City. M/McMillan, S/Weddle. Carried 5:0.

Motion to adopt Resolution 2021-04 authorizing a procedure for securing telephone and/or written quotation from vendors for purchase of supplies, materials, equipment, or services not connected to a public works project between \$7,500 and \$15,000. M/Levine, S/McMillan. Carried 5:0.

Motion to adopt Resolution 2021-05 adopting a small works roster process for accomplishing public works projects under a certain value as set forth in RCW 39.04.155, and remove the first paragraph under #8. M/Levine, S/McMillan. Carried 5:0.

Appoint a Mayor Pro-Tem. Mayor Kriner asked for nominations. Levine nominated herself, Alexander nominated Weddle and Ritter nominated Levine. Nominations were closed, vote followed: Levine voted for Levine. McMillan voted for Weddle. Ritter voted for Levine. Weddle voted for herself. Alexander voted for Weddle.

Councilmember Weddle is the new Mayor Pro Tem.

Motion to approve the 2021 Mayor's Appointments. M/Weddle, S/McMillan. Carried 5:0.

Motion to approve the Updated Cost Estimate for Tonasket Avenue Rehab Project. M/McMillan, S/Weddle. Carried 5:0.

Miscellaneous and Correspondence

Mayor has correspondence from a person who is concerned with the jake brake noise on Jonathan Ave. This matter was given to the Street Committee.

Meeting adjourned at 8:51 pm.

Alice J. Attwood, Clerk-Treasurer

APPLICATION FOR LICENSE
PEDDLERS, CANVASSERS AND TRANSIENT MERCHANTS
Tonasket City Municipal Code 5.12
(ORDINANCE # 346)

A. Name and date of birth of applicant/s and workers (continue on back if needed)

First Shaun First Amanda
Last Andrew Last Archuleta
Middle K. Middle Anne
Date of Birth 10/14/1966 Date of Birth 12/09/1986

B. Complete permanent home and local address of the applicant and, in case of transient merchants, the local address from which sales will be made:

Home: 2303 30th St phone 509.679.0975
Bellingham WA 98225 Fax _____

Business 2303 30th St phone 206.427.0819
Bellingham WA 98225 Fax _____

Washington State Business License # 604575274

Driver's License # 5568531 - State of Alaska

C. A brief description of the nature of the business and the goods to be sold:

Food truck. Serving our wild Alaskan Cod fish
& chips, Cod sandwich, and cod fritters.

D. If employed, the name and address of the employer, together with credentials establishing the exact relationship: Owner operated

E. The length of time for which the right to do business is desired: We plan to
visit Tonasket routinely. If successful we
would like to serve a few times a month. Captain's
Cod will have a schedule of cities we travel to
throughout the month.

F. The source of supply of the goods or property proposed to be sold, or orders taken for the sale thereof, where such goods or products are located at the time said application is filed, and the proposed method of delivery: Serving locations will vary depending on time of year and availability.

G. The names of at least two property owners of Okanogan County, Washington, who will certify as to the applicant's good character and business respectability; or in lieu of the names of references, such other available evidence as to the good character and business responsibility of the applicant as will enable an investigator to properly evaluate such character and business responsibility: _____


H. A statement as to whether or not the applicant has been convicted of any crime, misdemeanor, or violation of any municipal ordinance, other than traffic violations, the nature of the offense and the punishment or penalty assessed therefore: No crimes committed by any applicant.

I. The last cities, not to exceed three, where applicant carried on business immediately preceding the date of application and the addresses from which such business was conducted in those municipalities: We are a new business.

J. At the time of filing the application, an application fee shall be paid to the City Clerk to cover the cost of investigation of the facts stated therein.

K. In consideration of the City of Tonasket granting this permit, the undersigned does hereby agree to indemnify and hold harmless the City of Tonasket and its employees, officers, and agents against all suits and claims arising in any way connected with the activities hereby permitted, and the undersigned further agrees to defend any and all such actions at the sole cost and expense of the undersigned.

I SWEAR THE ABOVE INFORMATION I HAVE GIVEN IS ACCURATE AND TRUE.

Sworn: 
Date: 1/20/2021

Received by City Clerk, date: 2-4-2020

Referred to City Council, date: 2-9-2021

Council Action: _____

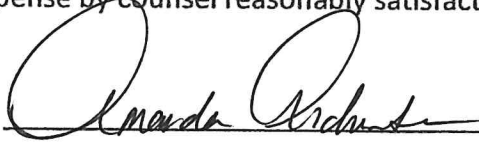
Vendor Release of Liability & Indemnity Agreement

Participation in this event is at your own risk. By signing this document, you, your agents, servants, or employees agree to comply with any applicable fire codes, laws, ordinances, and regulations pertinent to health, fire prevention, and public safety.

Agreement to Indemnify

You shall indemnify the City from and against any and all claims, demands, causes of action, suits or judgments including but not limited to, any claims of insurance carriers, for deaths or injuries to persons or for loss of or damage to property arising out of or in connection with you, your agents, servants, or employees. In the event of any claims made or suits filed against the City, at its option, require you to resist or defend such action or proceeding at your own cost and expense by counsel reasonably satisfactory to the City.

Sworn: _____



Date: _____

1/20/2021



**Office of the Washington State Auditor
Pat McCarthy**

January 6, 2021

Council and Mayor Kriner
City of Tonasket
PO Box 487
Tonasket, WA 98855

We are pleased to confirm the audits to be performed by the Office of the Washington State Auditor, in accordance with the provisions of Chapter 43.09 RCW, for the City of Tonasket. This letter confirms the nature and limitations of the audits, as well as responsibilities of the parties and other engagement terms.

Auditor Responsibilities

Financial Statement Audit

The Office of the Washington State Auditor agrees to perform an audit of the financial statements of the City of Tonasket as of and for the fiscal years ended December 31, 2018 and 2019, prepared in accordance with the cash basis *Budgeting, Accounting and Reporting System Manual* (BARS). Our audits will be conducted with the objective of our expressing an opinion on these financial statements.

We will perform our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. Since we do not review every transaction, our audit cannot be relied upon to identify every potential misstatement. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the standards identified above.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers relevant internal controls in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we will express no such opinion.

Although our audit is not designed to provide an opinion on the effectiveness of internal control over financial reporting, we are required to report any identified significant deficiencies and material weaknesses in controls. We are also required to report instances of fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the accuracy of financial statements, or any instances of material abuse that come to our attention. Abuse is defined by *Government Auditing Standards* as involving behavior that is deficient or improper, or misuse of authority or position for personal financial interests. As the determination of abuse is subjective, *Government Auditing Standards* do not require auditors to detect instances of abuse.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

All misstatements identified by the audit will be discussed with management. Material misstatements corrected by management and all uncorrected misstatements will be communicated at the exit conference, as required by professional auditing standards.

Our responsibility is to express in a written report an opinion on the financial statements based on the results of our audit. We cannot guarantee an unmodified opinion. We may modify or disclaim an opinion on the financial statements if we are unable to complete the audit or obtain sufficient and appropriate audit evidence supporting the financial statements. If our opinion is other than unmodified, we will fully discuss the reason with you prior to issuing our report. Further, in accordance with professional standards, we may add emphasis-of-matter or other-matter paragraphs to our report to describe information that, in our judgment, is relevant to understanding the financial statements or our audit.

We will also issue a written report (that does not include an opinion) on issues identified during the audit related to the City's internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.

The City prepares supplementary information that accompanies the financial statements, which is required by the BARS Manual. We agree to perform auditing procedures on this information, with the objective of expressing an opinion as to whether it is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Accountability Audit

In accordance with RCW 43.09.260, we will perform an accountability audit for the fiscal years ended December 31, 2018 and 2019, of the City's compliance with applicable state laws, regulations, policies and procedures, and safeguarding of public resources in areas representing the highest risk of fraud, loss, abuse, or noncompliance.

Areas will be selected for audit using a risk-based approach and will be identified in the audit entrance conference.

Upon completion of our audit, we will issue a written report describing the overall results and conclusions for the areas we examined.

Data Security

Our Office is committed to appropriately safeguarding the information we obtain during the course of the audit. We will:

- Avoid, where feasible, including information considered confidential in work papers.
- In cases where inclusion of personal information is unavoidable, we will follow our policy on confidentiality, consistent with applicable federal and state requirements.
- Maintain the confidentiality of personal information in accordance with the law.
- Ensure that confidential information will be encrypted in transmission if we retransmit it to any parties authorized to receive such information.
- Warrant that collection, access, use, storage, disposal and disclosure of confidential information will comply with all applicable federal, state and data protection laws, as well as all other applicable regulations and directives.
- Warrant that administrative, physical, and technical safeguards to protect confidential information are in place that are no less rigorous than accepted industry practices, including the current State of Washington Office of the Chief Information Officer (OCIO) IT Security Standards (OCIO 141.10) relating to Securing Information Technology Assets Standards, and that all such safeguards, including the manner in which confidential information is collected, accessed, used, stored, processed, disposed of and disclosed, comply with applicable data protection and privacy laws.

Reporting levels for audit issues

Issues identified through the auditing process will be communicated as follows. Failure to appropriately address audit issues may result in escalated reporting levels.

- **Findings** formally address issues in an audit report. Findings report significant results of the audit, such as significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations, contracts or grant agreements. You will be given the opportunity to respond to a finding, and this response, or a synopsis of it, will be published in the audit report. Professional auditing standards define the issues we must report as findings with regard to non-compliance with a financial statement effect and internal controls over financial reporting.
- **Management letters** communicate control deficiencies, non-compliance, misappropriation, abuse, or errors with a less-than-material effect on audit objectives. Management letters are referenced, but not included, in the audit report.
- **Exit items** address control deficiencies, non-compliance, abuse, or errors that have an insignificant effect on audit objectives. These issues are informally communicated to management and are not referenced in the audit report.

Client's Responsibilities

Management is responsible for the accuracy and completeness of information provided to the auditor and will provide the Office of the Washington State Auditor with:

- Unrestricted access to people with whom the auditor wishes to speak.
- All information that is requested or relevant to auditor requests.
- Notification when any documents, records, files, or data contain information that is covered by confidentiality or privacy laws, such as HIPAA.
- Adequate workspace and conditions, including interacting with auditors professionally and respectfully and promptly communicating about any issues and concerns.

Moreover, our audit does not relieve management or the governing body of their responsibilities. Management's responsibilities, with oversight from the governing body, include:

- Selecting and applying appropriate administrative and accounting policies.
- Establishing and maintaining effective internal controls over financial reporting, compliance, and safeguarding of public resources.
- Designing and following effective controls to prevent and detect fraud, theft, and loss.
- Promptly reporting to us knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees or others, in accordance with RCW 43.09.185.
- Ensuring compliance with laws, regulations and provisions of contracts and grant agreements.
- Preparation and fair presentation of these financial statements in accordance with the cash basis *Budgeting, Accounting and Reporting System Manual* (BARS).
- Preparing the following supplementary information and providing us with certain written representations concerning the supplementary information:
 - Schedule of Liabilities in accordance the BARS Manual
- Including the auditor’s report on the supplementary information in any document that both contains the supplementary information and indicates that the auditor reported on the supplementary information.
- Either presenting the supplementary information with the audited financial statements or, if the supplementary information will not be presented, making the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information and auditor’s report thereon are issued.

Responsibilities at the conclusion of the audit

At the conclusion of our audit, the City will provide us with a letter to confirm in writing certain express and implied representations made during the course of the audit. This letter includes representations regarding legal matters. A separate letter may be needed from the City’s legal counsel.

Management and the governing body are also responsible for following up and taking corrective action on all audit findings, including, when applicable, preparing a summary schedule of prior audit findings and a corrective action plan on the City’s own letterhead.

Estimated Audit Costs and Timeline

We estimate the cost of the audit work to be \$20,500, plus travel costs, and other expenses, if any. Invoices for these services will be prepared and presented each month as our audit work progresses.

We anticipate our reports, which will be addressed to the City’s governing body and published on our website www.sao.wa.gov to be available to you and the public as outlined below. These estimates are based on timely access to financial information and no significant audit reporting issues. The estimated cost and completion date may change if unforeseen issues arise or if significant audit issues are identified necessitating additional audit work. We will promptly notify you if this is the case.

Report	Date*
Independent Auditor’s Report on Financial Statements	March 2021
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	March 2021
Independent Auditor’s Report on Accountability	March 2021

**Report Issuance Dates Are Estimates Only*

The audit documentation for this engagement, which may contain confidential or sensitive information, is the property of SAO and constitutes a public record under Chapter 42.56 RCW. Subject

to applicable laws and regulations, appropriate individuals, as well as audit documentation, will be made available upon request and in a timely manner to appropriate auditors and reviewers, City's management and governing body, and federal agencies, for purposes of a public records request, a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

The audit documentation for this engagement will be retained for a minimum of five years after the report release (publish) date in accordance with the public records retention schedule established by the Washington Secretary of State.

Expected Communications

During the course of the audit, we will communicate with the City's selected audit liaison, Alice Attwood, Clerk/Treasurer, on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed. The audit liaison is responsible for regularly updating the City's management and the governing body on these matters. We may also provide direct communication of these matters to management and the governing body as needed or at the City's request.

Please contact us if, during the audit, any events or concerns come to your attention of which we should be aware. We will expect the audit liaison to keep us informed of any such matters.

Audit Dispute Process

Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.

By signing and returning this letter, you acknowledge that the foregoing is in accordance with your understanding. Please contact us with any questions.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,

Josiah Milner

January 6, 2021

Josiah Milner, Assistant Audit Manager *Date*
Office of the Washington State Auditor

City Response:

This letter correctly sets forth our understanding.

Marylou Kriner, Mayor *Date*

Alice Attwood, Clerk/Treasurer *Date*

January 22, 2021

Special Meeting of the Tonasket City Council
Tuesday, February 10, 2021
6:00 pm

The Tonasket City Council will be holding a special meeting on Wednesday, February 10, 2021, at 6:00 pm via Zoom. The purpose of the meeting is to discuss the proposed Storm Water Project to be funded by the Department of Ecology. The zoom meeting information is as follows:

VIRTUAL ZOOM MEETING ID #843 6206 3411
PHONE # 1 253 215 8782