

## KITSAP PUBLIC HEALTH BOARD

*The Kitsap Peninsula is home of sovereign Indian nations, namely the  
Suquamish and Port Gamble S’Klallam Tribes*

### MEETING AGENDA

July 2, 2024

10:30 a.m. to 11:10 a.m.

Chambers Room, Bremerton Government Center

345 6<sup>th</sup> Street, Bremerton WA 98337

(Health Board members may participate remotely via Zoom)

- |            |    |  |  |
|------------|----|--|--|
| 10:30 a.m. | 1. | Call to Order<br><i>Dr. Tara Sell, Chair</i>   |  |
| 10:31 a.m. | 2. | Approval of June 4, 2024, Meeting Minutes<br><i>Dr. Tara Sell, Chair</i>   | <i>Page 4</i>                            |
| 10:32 a.m. | 3. | Approval of Consent Items and Contract Updates<br><i>Dr. Tara Sell, Chair</i>  | <a href="#"><u>External Document</u></a> |
| 10:34 a.m. | 4. | Public Comment – <b><u>Please See Notes at End of Agenda for Remote Attendees</u></b><br><i>Dr. Tara Sell, Chair</i> |  |
| 10:44 a.m. | 5. | Health Officer and Administrator Reports<br><i>Dr. Gib Morrow, Health Officer &amp; Yolanda Fong, Administrator</i>  | <i>Page 10</i>                           |

### DISCUSSION ITEMS

- |            |    |  |                |
|------------|----|--|----------------|
| 10:55 a.m. | 6. | Heat and Smoke Preparedness<br><i>Brian Nielson, Program Manager Public Health Emergency Preparedness and Response</i> | <i>Page 22</i> |
| 11:10 a.m. | 7. | Adjourn  |                |

*All times are approximate. Board meeting materials are available online at  
[www.kitsappublichealth.org/about/board-meetings.php](http://www.kitsappublichealth.org/about/board-meetings.php)*

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## Attending/viewing Health Board meetings

Members of the public can attend Kitsap Public Health Board meetings **in person** at the time and location listed at the top of the agenda.

Health Board meetings will broadcast **live on Comcast channel 12, WAVE channel 3, and on the BKAT website at <https://www.bremertonwa.gov/402>**. A video recording of the meeting will be made available at <https://kitsappublichealth.org/about/board-meetings.php>, typically within 48 hours of meeting adjournment.

## Providing public comment

**Verbal public comment:** Members of the public can provide spoken public comment to the Health Board by attending the meeting in person at the time and location listed at the top of the agenda.\* Members of the public who attend in person can make verbal comments during the Public Comment agenda item or as specified by the Health Board Chair.

As this meeting is a regular business meeting of the Health Board, the Chair will establish a time limit for public comment to ensure enough time is allowed for all agenda items to occur prior to adjournment. Each public commenter will receive a specific amount of time to address the board as determined by the Chair.

**Written comments** may be submitted by mail or email to:

Mail:

Kitsap Public Health Board  
Attention: Executive Secretary  
345 6<sup>th</sup> Street, Suite 300  
Bremerton, WA 98337

Email:

[healthboard@kitsappublichealth.org](mailto:healthboard@kitsappublichealth.org)

All written comments received will be forwarded to board members and posted on the Health Board's meeting materials webpage at <https://kitsappublichealth.org/about/board-meetings.php>.

*\*If you are unable to attend a meeting in person and need to request an accommodation to provide verbal public comment, please email [healthboard@kitsappublichealth.org](mailto:healthboard@kitsappublichealth.org) or call 360-728-2235.*

## **Health Board meeting notifications and materials**

To sign up to receive Kitsap Public Health Board meeting notifications by email or text message, go to [kitsappublichealth.org/subscribe](https://kitsappublichealth.org/subscribe), email [pio@kitsappublichealth.org](mailto:pio@kitsappublichealth.org), or call 360-728-2330. Notifications are typically sent on the Thursday prior to each regular Tuesday meeting.

A schedule of regular Health Board meetings is posted at <https://kitsappublichealth.org/about/files/board-meeting-schedule.pdf>

Materials for each meeting, including an agenda, minutes from the prior Health Board meeting, and informational meeting packet, are posted prior to each scheduled meeting at <https://kitsappublichealth.org/about/board-meetings.php>. Printed materials are available for meeting attendees. A video recording and copies of presentations are posted to the board meetings website after each meeting.

**KITSAP PUBLIC HEALTH BOARD  
MEETING MINUTES  
Regular Meeting  
June 4, 2024**

The meeting was called to order by Chair Tara Sell at 10:30 a.m.

Each Board member provided a brief introduction.

**APPROVAL OF MINUTES**

Member Stephen Kutz moved and Mayor Becky Erickson seconded the motion to approve the minutes for the May 7, 2024, regular meeting. The motion was approved unanimously.

**CONSENT AGENDA**

The June consent agenda included the following contracts:

- 2203, Amendment 18, *Washington State Department of Health, Consolidated Contract*
- 2265, Amendment 2, *Washington State University Extension of Clallam County, Youth Cannabis and Commercial Tobacco Prevention Program*
- 2400, *Office of Superintendent of Public Instruction, Summer Food Inspections*
- 2416, *Washington State Department of Health, Foodborne Illness Notification System*

Mayor Rob Putaansuu moved and Mayor Erickson seconded the motion to approve the consent agenda. The motion was approved unanimously.

**PUBLIC COMMENT**

There was no public comment.

**HEALTH OFFICER/ADMINISTRATOR'S REPORT**

Administrator Update:

Yolanda Fong, Administrator, shared one update:

- The Health District is currently participating in the annual fiscal audit for 2023, which should be completed by September. There are three significant areas of review: accountability audit, financial audit, and federal single audit. Chair Sell and Ms. Fong will be participating in a pre-conference meeting this month with the Office of the Washington State Auditor. The process includes an entrance and exit conference with the assigned auditor. Ms. Fong will send an email to the Board with additional information for members interested in attending the conference.

There was no further comment.

Health Officer Update:

Dr. Gib Morrow, Health Officer, provided the Board with several updates:

- June is Pride Month, which celebrates LGBTQ+ contributions and achievements. June also observes the holiday Juneteenth, held on June 19<sup>th</sup>, which celebrates the 1865 emancipation of enslaved Americans. Dr. Morrow thanked the Board for passing Resolution 2021-01, which acknowledged the public health impacts of structural and institutional racism, and committed to working with the community to address inequities and undo racist structures that contribute to disparate health outcomes.
- In May, Dr. Morrow participated in a reproductive justice forum sponsored by Kitsap County, in which community members shared their experiences accessing care in Kitsap. He noted that, although Kitsap women and children are underserved compared to the rest of the state and country, there are professionals working hard to continually improve care. Dr. Morrow asked the Board to read the memo from Lynn Pittsinger, Community Health Director, concerning an update around maternal and infant health work.
- Maternal and infant health teams are working closely with partners to improve and expand care access. Policy, Planning, and Innovation Analyst, Adrienne Hampton, and members of the Parent Child Health program have worked with Olympic College (OC) nursing students to create a resource guide for expecting parents. The guide will be posted to the Health District's website. The OC students presented their work to the Health District yesterday and Dr. Morrow encouraged Board members to watch the recording.
- Health District teams are monitoring H5N1 (avian flu) and are planning a response that includes testing, personal protective equipment (PPE) distribution, provider and public communications, and multi-agency coordination. They are also monitoring pertussis, measles, and dengue fever disease activity.
- Changing climates pose a challenge to public health preparedness. After an El Niño winter that left snowpacks low, the National Weather Service is predicting a hotter, drier, and smokier summer. Smoke particles present in wildfire smoke trigger cardiovascular events, such as stroke and heart attack, and exacerbate respiratory health conditions like asthma and COPD. In preparation for the weather prediction, the Health District stockpiled thousands of KN-95 masks to distribute to any organizations or people who are working outdoors during poor air quality events. The agency is also working with Kitsap County Department of Emergency Management to distribute air purifiers, communicate information about emergency cooling centers, and educate schools and other partners about conditions which require cancellation of outdoor activities.
- Later this week, the Health District will meet with several partner agencies, such as the Navy and Department of Health, to prepare for the possibility of a nuclear event in Kitsap. The presence nuclear vessels and weapons at Puget Sound Naval Shipyard and Bangor Naval Base poses a risk to Kitsap and the agencies want to ensure they are ready to respond to a nuclear event.
- Kitsap has experienced a dramatic rise in tuberculosis (TB) cases, a respiratory borne infectious disease, and the Health District is monitoring six active cases and several latent cases. Dr. Morrow stressed the importance of preventing the spread of TB. The Health District will be hosting a webinar on June 13<sup>th</sup> for providers and the public and encourages all medical professionals and others who are interested to attend. Former

Health Officer and current epidemiologist, Dr. Scott Lindquist, and the Regional Medical Officer, Dr. Herbie Duber, are present to answer any questions posed by the Board related to TB.

- The Health District has been working with CDC Public Health Law Legal Fellow, Maite Garcia, who will provide a presentation on strategies to bring providers together to deliver comprehensive, high quality, risk-appropriate maternal and infant care in Kitsap.
- Dr. Morrow thanked Health District employees, partners, volunteers, and students for the work they do.

There was no further comment.

### **KITSAP MATERNAL HEALTH CHALLENGES AND OPPORTUNITIES**

Dr. Morrow introduced Ms. Garcia, who will be providing a presentation concerning maternal health challenges and opportunities in Kitsap.

During the presentation, Ms. Garcia discussed:

- Her background, including her work as a community health worker (CHW).
- The findings of the Health District's Community Health Assessment (CHA). CHA data shows there are challenges around accessing obstetrician/gynecological care, prenatal care, and lactation support in Kitsap.
- The need for community partners to work together to develop innovative, community-driven solutions to address health disparities in the county.
- The relationship between Medicaid reimbursement rates and access to care.
- The challenges and data were discussed during a webinar held in May and healthcare providers and professionals shared their ideas for solutions, which included better utilizing the healthcare professionals already providing services in Kitsap.
- The benefits of utilizing doulas, including a significant reduction in cesarean sections, shorter labor, higher health screening scores for infants, and lower rates of premature delivery. Ms. Garcia noted that doulas also play an important role in mental health and emotional wellbeing.
- The Washington policies related to doulas.
- The benefits of utilizing midwives, including a decreased risk for the need of a cesarean section, reduced rates of labor induction, reduced use of regional anesthesia, decreased infant mortality rates, and lower costs for clients and insurers.
- The funding and reimbursement mechanisms for midwives in Washington. Medicaid covers births in all settings and with all licensed providers, however state law limits access to birth centers based on medical criteria and risk factors. Ms. Garcia noted that starting on June 6<sup>th</sup>, licensed midwives can offer prescription authority for common prenatal and postpartum conditions. She also provided information on midwife training and certification requirements.
- The benefits of utilizing CHWs. The use of CHWs has been shown to increase the likelihood of obtaining primary care, increase mental health outcomes, and reduce the likelihood of multiple 30-day readmissions.

- Funding mechanisms for CHWs, including Medicaid reimbursement, managed care organization contracts, and Section 1115 waivers.
- The recommendations to address Kitsap health disparities that resulted from the webinar with local healthcare professionals. Recommendations included better integration of doulas, midwives, and CHWs into healthcare structures; asset mapping; improvement of efforts to increase community-level representation of stakeholders in decision-making processes; amplifying the expertise of frontline health workers; offering risk appropriate care; and increasing transparency of Medicaid and Medicare reimbursement.

Board members discussed questions around the presentation and the work to increase access to care in Kitsap.

There was no further comment.

### **EXPLORING THE VIABILITY OF A PUBLIC HOSPITAL DISTRICT**

Susan Young, Alliance for Equitable Healthcare, shared information on public hospital districts and the process for establishing a public hospital district (PHD) in Washington.

Ms. Young's presentation noted:

- The Alliance for Equitable Healthcare is a grassroots group that was formed in 2021 and aims to work collaboratively to increase access to affordable, equitable, and comprehensive healthcare for all residents. The group consists of community leaders from both private and public sectors, as well as concerned residents from across Kitsap.
- Three recent reports highlighted similar health priority areas, including access to care: Community Health Needs Assessment (CHNA) published by St. Michael Medical Center, CHA published by the Health District, and Healthcare Systems Challenges and Opportunities in Kitsap County published by Johns Hopkins Center for Health Security. One recommendation from the Johns Hopkins report encouraged Kitsap to explore the feasibility of forming a PHD.
- Through listening sessions with healthcare providers, educators, and community leaders, the Alliance for Equitable Healthcare found that a lack of sustainable funding and the need for county-wide collaboration are preventing critical gaps from being addressed.

Next, Jeff Coughlin, Alliance for Equitable Healthcare, provided more information about public hospital districts. He explained:

- PHDs are community-created, governmental entity authorized to deliver health services needed to meet the physical, mental, and social needs of residents. PHDs do not operate or build a hospital, instead they offer other services. They are owned by citizens and can tailor services to meet the needs of their community.
- There are 56 PHDs in Washington, including Renton and Kennewick.
- PHDs can provide direct services, act as a funding mechanism for sustainable funding, and contract with existing and new providers to expand or enhance services.

- The process for creating a PHD, outlined in Chapter 70.44 of the Revised Code of Washington (RCW), requires community members to petition for the creation of a PHD, followed by a majority election to approve the establishment of the district. Once established, PHDs are governed by publicly elected commissioners who oversee district operations and policies.
- PHDs receive funding through various sources, including property taxes, grants, and revenue generated from hospital services. Mr. Coughlin said a county-wide PHD in Kitsap at \$0.35 per \$1,000 of assessed value of property would raise over \$22 million annually in property tax alone.

To conclude the presentation, Ms. Young said:

- There must be an assessment of viability to establish a PHD, including a feasibility study; an analysis of strengths, weaknesses, opportunities, and threats (SWOT); and stakeholder engagement studies. The Alliance for Equitable Healthcare is currently working on developing a public education program and community survey to determine interest in a PHD.
- The alliance believes a PHD would rationalize how healthcare is supported financially in Kitsap and how it may address the needs of the community.

Board members asked clarifying questions around the presentation and PHDs.

There was no further comment.

### **EXECUTIVE SESSION TO REVIEW THE PERFORMANCE OF A PUBLIC EMPLOYEE PER RCW 42.30.110(G)**

Chair Sell announced that the Board would recess to the closed executive session at 11:34 a.m. to discuss the performance of a public employee. She noted that the Board will adjourn after the executive session.

At 11:46, Chair Sell extended the closed executive session for 10 minutes.

### **ADJOURN**

There was no further business; the meeting adjourned at 11:56 a.m.

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**Dr. Tara Sell**  
**Kitsap Public Health Board**

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**Yolanda Fong**  
**Administrator**

**Board Members Present:** *Mayor* Becky Erickson; *Member* Stephen Kutz; *Councilperson* Ashley Mathews; *Mayor* Rob Putaansuu; *Commissioner* Christine Rolfes; *Member* Dr. Tara Sell; *Member* Jolene Sullivan; *Member* Dr. Michael Watson; *Mayor* Greg Wheeler.



**Board Members Absent:** *Member* Drayton Jackson.

**Community Members Present:** Jeff Coughlin, *Alliance for Equitable Healthcare*; Dr. Herbie Duber, *Washington State Department of Health*; Dr. Scott Lindquist, *Washington State Department of Health*; Katherine Mahoney, *Virginia Mason Franciscan Health*; Tom Slyter, *Alliance for Equitable Healthcare*; Susan Young, *Alliance for Equitable Healthcare*.

**Scribe:** Margo Chang, *Management Analyst, Kitsap Public Health District*.

**Staff Present:** Nancy Acosta, *Program Manager, Parent Child Health*; Nathan Anderson, *Community Liaison, Public Health Emergency Preparedness and Response*; Angie Berger, *Management Analyst, Equity & Performance Management*; Dana Bierman, *Program Manager, Chronic Disease and Injury Prevention*; Karen Boysen-Knapp, *Program Coordinator, Chronic Disease and Injury Prevention*; Allison Degracia, *Community Liaison, Chronic Disease and Injury Prevention*; Yolanda Fong, *Administrator, Administration*; Karen Holt, *Program Manager, Human Resources*; Siri Kushner, *Director, Public Health Infrastructure Division*; Naomi Levine, *Community Liaison, Chronic Disease and Injury Prevention*; Martitha May, *Community Health Worker, Parent Child Health*; Dr. Gib Morrow, *Health Officer, Administration*; Gabreiel Outlaw-Spencer, *Public Health Educator, Parent Child Health*; Lynn Pittsinger, *Director, Community Health Division*; Tad Sooter, *Public Information Officer*; Aldrin Villahermosa, *Community Liaison, Chronic Disease and Injury Prevention*.



## Entrance Conference: Kitsap Public Health District

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share our planned audit scope so that we are focused on the areas of highest risk. We value and appreciate your input.

### Audit Scope

Based on our planning, we will perform the following audits:

#### **Accountability audit for January 1, 2023 through December 31, 2023**

We will examine the management, use and safeguarding of public resources to ensure there is protection from misuse and misappropriation. In addition, we will evaluate whether there is reasonable assurance for adherence to applicable state laws, regulations and policies and procedures.

We plan to evaluate the following areas:

- Cash receipting
- Accounts payable – general disbursements and credit cards
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

#### **Financial statement audit for January 1, 2023 through December 31, 2023**

We will provide an opinion on whether your financial statements are presented fairly, in all material respects, in accordance with the applicable reporting framework. The audit does not attempt to confirm the accuracy of every amount, but does search for errors large enough to affect the conclusions and decisions of a financial statement user.

#### **Federal grant compliance audit for January 1, 2023 through December 31, 2023**

This audit is required by federal law when a local government spends \$750,000 or more annually in federal financial assistance. We will provide an opinion on compliance with federal requirements that could have a direct and material effect on your major federal programs.

We plan to test the following federal programs:

- Public Health Emergency Preparedness, ALN 93.069
- Immunization Cooperative Agreements, ALN 93.268
- Epidemiology and Laboratory Capacity for Infectious Diseases, ALN 93.323

This report must be submitted, along with the Data Collection Form, to the federal clearinghouse within 30 days after receipt of the report or nine months after the end of the audit period, whichever is earlier.

### **Engagement Letter**

We have provided an engagement letter that confirms both management and auditor responsibilities, and other engagement terms and limitations. Additionally, the letter identifies the cost of the audit, estimated timeline for completion and expected communications.

### **Levels of Reporting**

#### **Findings**

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 or policies. You will be given the opportunity to respond to a finding and this response will be published in the audit report.

#### **Management Letters**

Management letters communicate control deficiencies, non-compliance, misappropriation, or abuse that are less significant than a finding, but still important enough to be formally communicated to the governing body. Management letters are referenced, but not included, in the audit report.

#### **Exit Items**

Exit items address control deficiencies, non-compliance with laws or regulations, or errors that have an insignificant effect on the audit objectives. These issues are informally communicated to management.

### **Important Information**

#### **Confidential Information**

Our Office is committed to protecting your confidential or sensitive information. Please notify us when you give us any documents, records, files, or data containing information that is covered by confidentiality or privacy laws.

#### **Audit Costs**

The cost of the audit is estimated to be approximately \$54,000, plus travel expenses.

#### **Expected Communications**

During the course of the audit, we will communicate with Melissa Laird, Finance Manager, on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed.

Please let us know if, during the audit, any events or concerns come to your attention of which we should be aware. We will expect Ms. Laird 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.

## **Loss Reporting**

Washington state law requires all state agencies and local governments to immediately notify SAO if staff know or suspect loss of public resources, or of other illegal activity including a cyber-attack if it resulted in a loss of public resources or potentially impacted financial records or systems. State and local government employees should alert us to suspected fraud through the online Report a Suspected Fraud or Loss form below. These notifications can be made on our website at [www.sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/](http://www.sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/).

## **Cybersecurity Loss Reporting**

State and Local governments may also be required to report cybersecurity issues to the Washington State Attorney General's Office (AGO) or to the State Auditor's Office, including security breaches and cyber fraud. To learn more about when to report cybersecurity issues, please visit our website at <https://sao.wa.gov/has-your-government-experienced-a-cybersecurity-issue-here-is-when-and-how-to-report/>.

## **Peer Reviews of the Washington State Auditor's Office**

To ensure that our audits satisfy *Government Auditing Standards*, our Office receives external peer reviews every three years by the National State Auditors Association (NSAA). The most recent peer review results are available online at [www.sao.wa.gov/about-sao/who-audits-the-auditor/](http://www.sao.wa.gov/about-sao/who-audits-the-auditor/). Our Office received a "pass" rating, which is the highest level of assurance that an external review team can give on a system of audit quality control.

## **Emerging Issues**

Some of the emerging issues affecting local governments are the following:

- Audit Timeliness – The State Auditor's Office (SAO) created a resource to inform entities about the importance of audit timeliness. Within the attached resource, you will find tips for creating a collaborative partnership with our office that leads to a cost-effective and timely audit. - See pages 5 - 6
- Implementing a New Application System – This list of best practices can help local governments learn what they need to do before, during and after converting to a new financial management, billing, receipting, enterprise resource planning (ERP) or other system. - See pages 7 - 12

## **Working Together to Improve Government**

### **Audit Survey**

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide us feedback.

### **Local Government Support Team**

This team provides support services to local governments through the Budget, Accounting, and Reporting System (BARS) and annual online filing technical assistance, provides accounting, reporting and BARS training. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions, updated BARS manuals, access to resources and recorded trainings, and additional accounting and reporting resources. Additionally this team assists with the online filing of your financial statements.

## **The Center for Government Innovation**

The Center for Government Innovation of the Office of the Washington State Auditor offers services designed to help you, help the residents you serve at no additional cost to your government. What does this mean? They provide expert advice in areas like building a Lean culture to help local governments find ways to be more efficient, effective and transparent. The Center also provides financial management technical advice and best practices and resources. These can be accessed from the “Improving Government” tab of our SAO website and help you act on accounting standard changes, comply with regulations, protect public resources, minimize your cybersecurity risk and respond to recommendations in your audit. The Center also offers the Financial Intelligence Tool, better known as FIT, to help you assess and monitor your finances and compare your financial operations to other local governments like you. You can email the Center for a personal training session to learn all the benefits using the FIT tool can provide. The Center understands that time is your most precious commodity as a public servant, and wants to help you do more with the limited hours you have. If you are interested in learning how the Center can help you maximize your effect in government, call them at (564) 999-0818 or email them at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### **Audit Team Qualifications**

**Kelly Collins, CPA, CFE, Director of Local Audit** – Kelly has been with the Washington State Auditor’s Office since 1992. In her role, she oversees the audit teams that perform the audits for over 2,200 local governments. She serves on the Washington Finance Officers Association Board and is a member of the Washington Society of Certified Public Accountants’ Government Auditing and Accounting Committee. Phone: (564) 999-0807 or [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)

**Tina Watkins, CPA, Assistant Director of Local Audit** – Tina has been with the Washington State Auditor’s Office since 1994. In her role as Assistant Director, she assists with statewide oversight and management of all the audits for local government. She served as an Audit Manager for six years prior to becoming an Assistant Director of Local Audit. Phone: (360) 260-6411 or [Tina.Watkins@sao.wa.gov](mailto:Tina.Watkins@sao.wa.gov)

**Amy Strzalka, CPA, Program Manager** – Amy has worked for the State Auditor’s Office since 2013. In her role, she oversees Team Port Orchard, which performs financial, single and accountability audits for local governments in Kitsap, Mason, Jefferson, Clallam, and portions of Pierce and King Counties. She also oversees our Agency’s audits of Fire Districts, Emergency Services Agencies and Trauma Care Councils. She previously served as an Assistant Audit Manager for the Port Orchard team and as the Agency Reporting Specialist for the Audit Support and Quality Assurance team. Amy has a Master’s Degree in Accounting and is a Certified Public Accountant. Phone: (360) 845-1476 or [Amy.Strzalka@sao.wa.gov](mailto:Amy.Strzalka@sao.wa.gov)

**Megan McFarlane, Assistant Audit Manager** – Megan has worked for the State Auditor’s Office since 1997. She has been on Team Port Orchard throughout her career with SAO, and has been an Assistant Audit Manager since 2014. Megan currently serves as one of the Team’s Fraud Specialists. She has supervised, led, or assisted on audits of most entities in our region. Phone: (360) 845-1492 or [Megan.McFarlane@sao.wa.gov](mailto:Megan.McFarlane@sao.wa.gov)

**Alexandria Wensil, Assistant State Auditor** – Alex has worked for the State Auditor’s Office since May 2021. She graduated from Western Governors University, earning a Bachelor’s Degree in Accounting. She currently serves as a Subject Matter Expert for Conservation Districts. Phone: (360) 845-1488 or [alexandria.wensil@sao.wa.gov](mailto:alexandria.wensil@sao.wa.gov)



# Audit timeliness is a team effort post-pandemic

Government offices at all levels experienced upheaval during the COVID-19 pandemic, with added complexity and disrupted timelines for all kinds of work. The scale of federal grant money to be managed – and then audited – was unprecedented. More and larger federal grants that must be audited have affected the timing and speed of local governments’ federal single audits. To keep audits timely, the Office of the Washington State Auditor needs local governments’ help.

## Federal grants flooded local governments, changing their audit needs

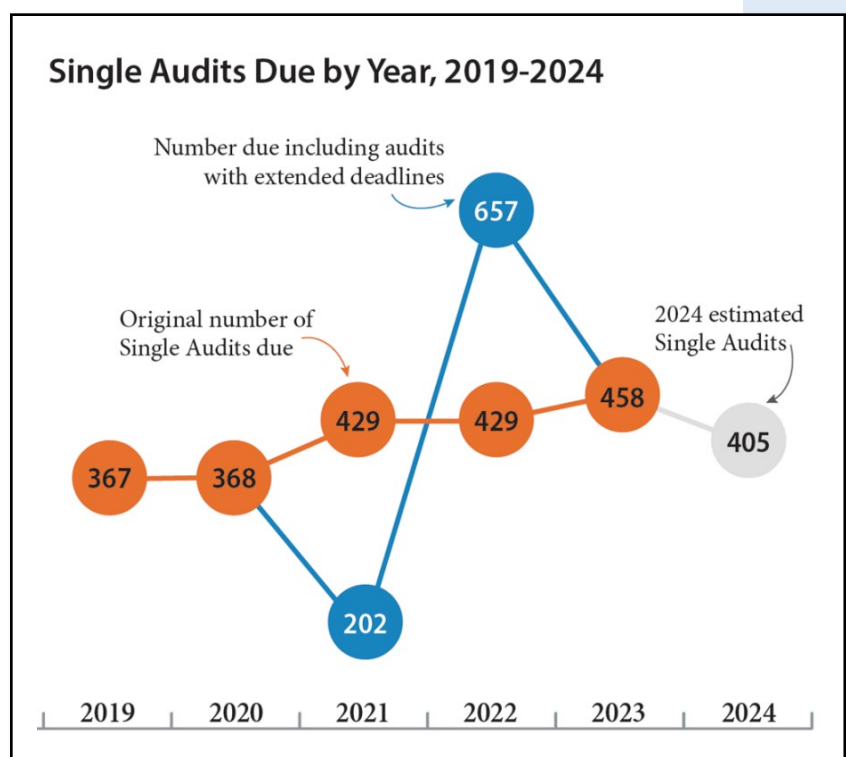
Emergency federal pandemic funding increased the number of local governments requiring federal audits. Total federal spending by local governments in Washington more than doubled, from \$3.7 billion in fiscal year 2019 to \$8.3 billion in fiscal year 2022. At the same time, the actual number of federal grants the State Auditor’s Office was required to audit, and the amount of time needed to audit their often very complex terms, also increased significantly.

## Changing audit deadlines also affected workflow at the State Auditor’s Office

The federal government extended the deadline for completing these federal audits by six months, starting in fiscal year 2021. On the one hand, this “grace period” recognized disruptions occurring across all government organizations. But the shift in the deadline did not reduce the amount of work that still had to be completed at the end of the six-month extension.

For the State Auditor’s Office, the extended federal audit deadlines not only disrupted the normal workflow and scheduling of local government federal audits, it also created an unprecedented workload in fiscal year 2022. Once the deadline extensions ended, it had the effect of compressing the time window for federal audits. Auditors worked to complete the delayed audits while simultaneously conducting the audits with normal 2022 deadlines.

The orange line in the chart *Single Audits Due by Year* shows how the number of required audits grew in the pandemic, from about 368 in 2019 and 2020 to more than 425 in subsequent years. The State Auditor’s Office does not expect those numbers to return to pre-pandemic levels until 2025 at the earliest. The blue line in the chart illustrates how the lag in required audits in 2021 produced a sharp spike in the number due in 2022.



## How auditors and governments can work together in 2024

The State Auditor's Office always urges clients to keep in close communication with their audit team to maintain audit timeliness, which is an important factor in maintaining bond ratings. As governments of all sizes ride out these and other post-pandemic ripple effects, robust communication will be vital to achieving cost-effective and timely audits. Here are four strategies governments can use to help auditors help them:

1. **Make sure auditors know your audit timeline needs.** Your auditor can help ensure your audit is completed in time so you can provide results to others who rely on your financial statement audits. However, auditors can only do so if they know your deadlines. For example, does your government have bonds that require a financial statement audit, due six to nine months after your fiscal year-end? Figure out your audit timeline needs, then call or email your local audit manager to make sure they're aware of these deadlines.
2. **Attend the pre-audit meetings.** Before auditors start any work, they will meet with governments to discuss the timing and logistics of the upcoming audit. These meetings really help ensure the audit gets off to a good start. Auditors also cover the benefits of performing audit work on-site at your office, and its effect on the timeliness and efficiency of the audit. This is also the time to establish how to share information, maintain commitments and ensure open communication.
3. **Tackle the document request list promptly.** Your auditor will probably give you a list of documents needed for your audit. It usually includes some items auditors will use for planning the audit, as well as some they know they will need later. The list might appear overwhelming at first glance, so work with your auditor to coordinate how to tackle this list.
4. **Attend audit status meetings.** Hold these meetings with your auditor at least weekly, although they can take place more often. Auditors use these meetings to keep you informed about the audit's progress, and to discuss any outstanding requests, potential areas of concern and possible recommendations. And these meetings are a perfect time for you to ask questions or let your audit team know if they need to adjust timing or processes.

Above all, stay in touch. The State Auditor's Office is committed to forming a collaborative partnership with governments that relies on flexibility and open communication to achieve cost-effective and timely audits.

# Best practices for implementing a new application system

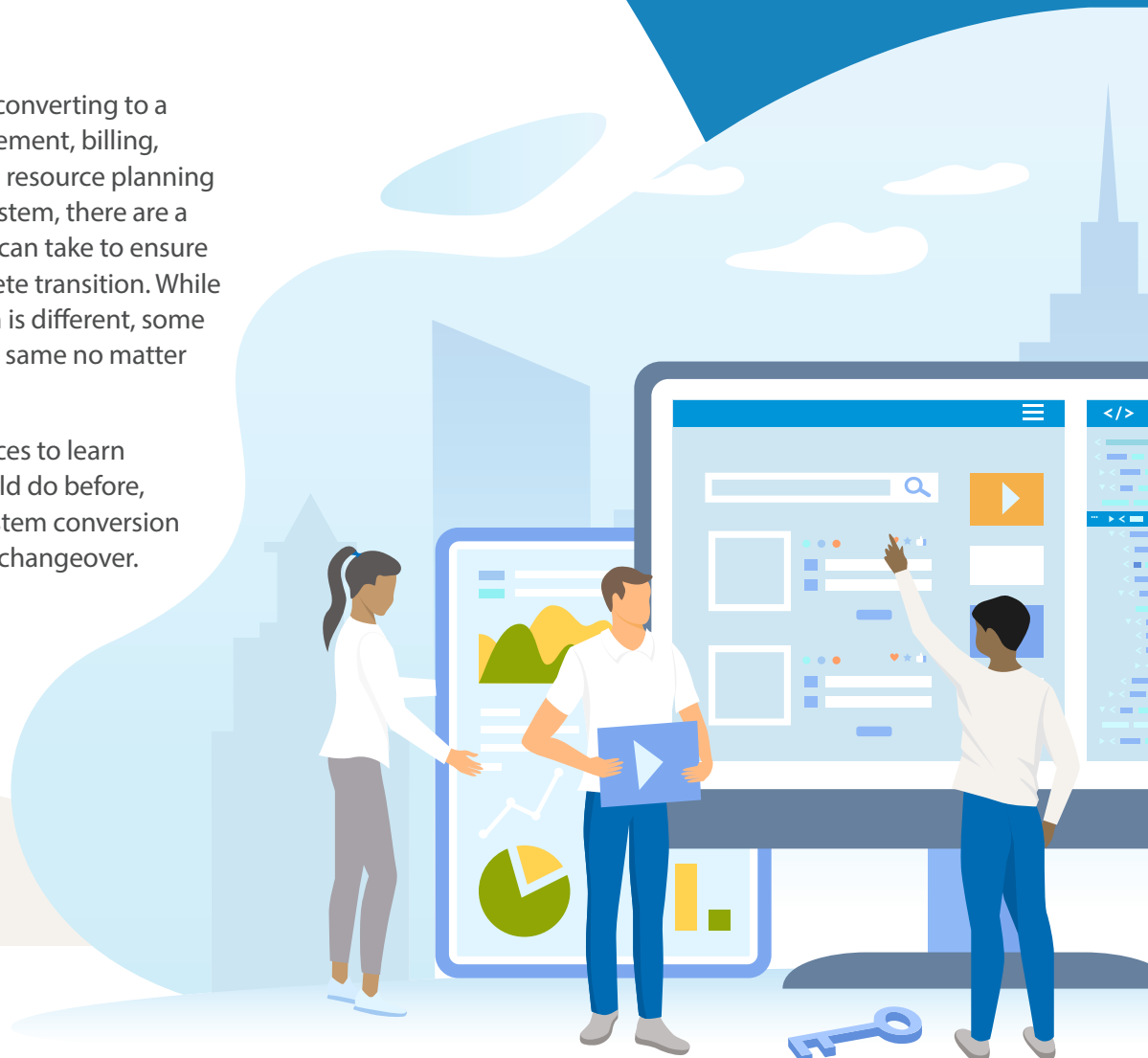
Center for  
Government  
Innovation



Office of the  
Washington  
State Auditor  
Pat McCarthy

If you're considering converting to a new financial management, billing, receipting, enterprise resource planning (ERP) or other new system, there are a number of steps you can take to ensure a smooth and complete transition. While each implementation is different, some best practices are the same no matter the type of system.

Use these best practices to learn about what you should do before, during and after a system conversion to ensure a seamless changeover.





## Before you purchase

**1) Evaluate the prospective system.** Before you purchase, you'll want to have enough understanding of the system to ensure it meets your needs. Does the new system calculate and communicate data in the way management and other users need? How will the new system affect existing processes? Does it have the approval and reporting functionality you need? Have you talked with other users to gauge their experience?

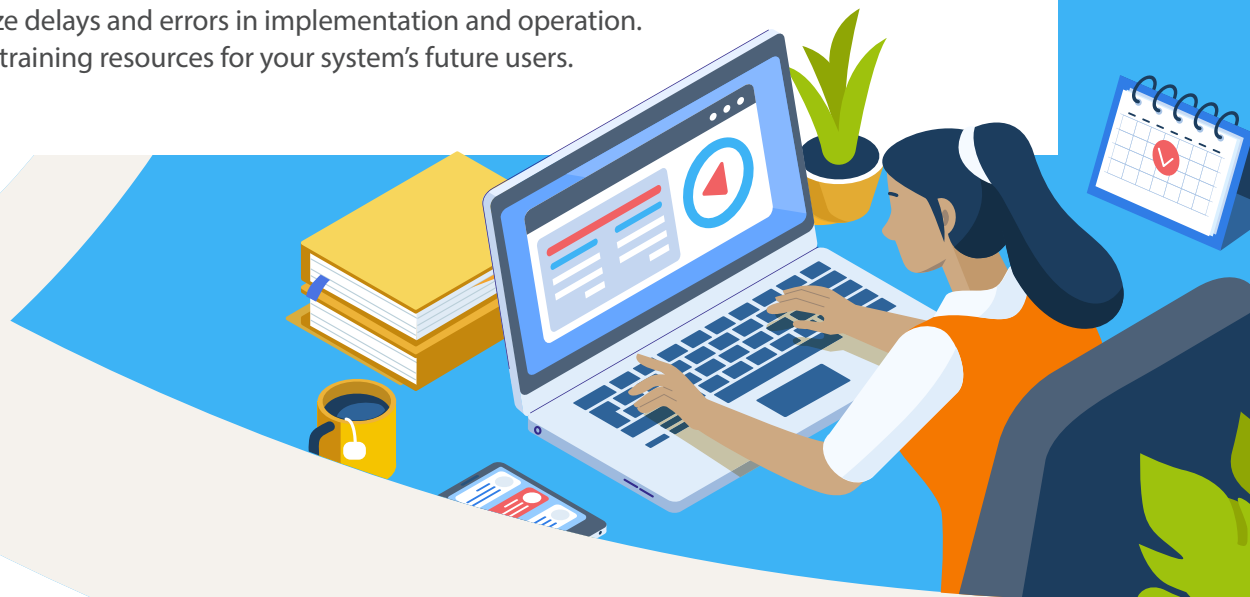
**2) Assess security options.** Evaluate each application system you're considering to determine if it meets the security requirements for your data and electronic infrastructure. Does the vendor use leading practices for designing and programming their system to minimize security and operational problems? Has a security expert evaluated the system to identify and address potential security vulnerabilities? While your vendor should provide guidance on how to securely implement any new system, *security is ultimately your responsibility*. You should perform due diligence to ensure security options align with your risk tolerance and are adequate for addressing your needs. Be sure to document your security evaluation and the expertise level of people involved.



**3) Contractual considerations.** You'll want to work with your legal counsel and security experts to properly develop contract requirements, but here are a few important topics to consider: Your contract should clearly outline expectations related to security protocols for how and when the vendor will have access to the data and system before, during and after the conversion. Consider how future patches and upgrades will be applied, and how technical support requests will be addressed, tracked and monitored. Additional topics to consider in your contract include responsibility for security breaches, security over a cloud-based service, or any known but unaddressed security weaknesses.

## After you purchase, but before conversion

- 1) Have a data cleanup plan.** Put in the work up front to examine your existing data to decide what data you'll want to transfer to the new system. This might include determining how it will be structured and whether it will transfer at a summary or detailed level. Make sure to document the rationale behind any significant data-related decisions or data changes.
- 2) Test the new system.** Perform testing to deepen your understanding of how the new system will affect your processes. You should involve multiple users in the testing who are involved with, responsible for, or dependent on the data. Document your testing and keep this information. This documentation should include details like who performed the tests, the results, and confirmations that corrections were made (if necessary).
- 3) Obtain system documentation.** New systems use different terminology and processes. It's important to make sure your employees and IT support staff have the resources and tools they need to learn the new system. This might include access to user manuals, but comprehensive help functions within the application itself are more common today.
- 4) Provide adequate training.** Training should be early, ongoing, consistent, and role-specific so that employees are familiar with the new system and can use it before it goes live. Training before implementation is often overlooked, but it can minimize delays and errors in implementation and operation. Keep those training resources for your system's future users.



## At the time of conversion

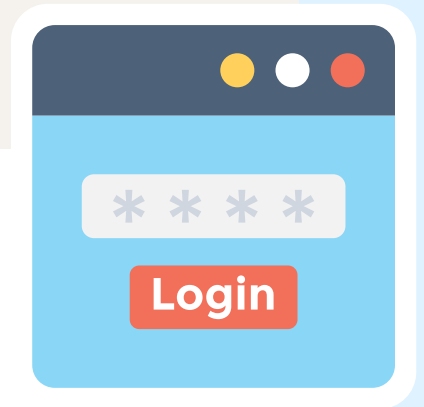
- 1) Document crosswalks from the old to the new system.** A new system might have new or different terminology, account codes, processes and reports compared to your old system. Help your employees with the changes. Develop lists so that employees can track from the old system to the new system.
- 2) Confirm that a complete and accurate data transfer happened.** Implement a method to ensure any data transfers (from the old to the new system) are complete and accurate. This might include comparing and documenting before and after reports, as well as documentation of the validation process, including who performed it, what the results were, and any corrections that were made. Multiple people involved with and responsible for the data should participate in the validation process. Remember, although it is acceptable to use a vendor to set up a new system—and even to convert data from the old system—*the integrity of the data is ultimately your responsibility.*
- 3) Mitigate risks with elevated user access.** Employees are sometimes given higher levels of user access than they need during implementation so that they can get their work done, but this comes with some risk. If you elevate user access during the conversion, you should establish compensating controls to mitigate any risks you create. You should continue to evaluate and fine-tune user access throughout the first year of implementation to reduce risk.



**4) Monitor vendor access.** Vendor support is essential during the conversion process. However, your vendor should only have direct access to your system with your knowledge and approval. Remember, *the integrity and safeguarding of the data are solely your responsibility*. You will want to monitor vendor access to the system to ensure you are aware of any changes the vendor made, that you authorized them, and the system continues to perform as expected. It's also best to have policies and procedures for vendor access in order to minimize the risk of potential security holes that could compromise your data, and to help retain accountability over your data assets.

**5) Identify and disable default user IDs and passwords.** Default user IDs and passwords are very common in new systems and represent a high security risk. This is because this information is often public and shared among all systems from the same vendor, potentially allowing an attacker with this knowledge to log in and exercise administrative privileges. You'll want to check for these when you install any new application or hardware. First, identify default accounts by reviewing a list of users with system access and asking the vendor if there are any additional user IDs not included in the list. Then, disable all default user IDs or change all passwords associated with default IDs to long and complex passwords. To learn more, read this [publication](#) from the Cybersecurity & Infrastructure Security Agency (CISA).

**6) Implement multi-factor authentication.** If the new system is Internet-facing or contains confidential or sensitive information, you should work with your vendor to enable multi-factor authentication. This is a critical security feature that requires additional identity verification during the sign-on process, which can help you keep bad actors out of your new system. To learn more, read this [publication](#) from CISA.



## After conversion

- 1) Reevaluate user access within six months of deployment.** After conversion, it's time for a reevaluation to ensure employees have the system permissions they need to do their job—but no more. You don't want employees to have excessive system permissions because this can create a system security risk and violate segregation of duties. Make sure the person responsible for assigning security rights is knowledgeable about both the new system and the employee's job duties. It might require several departments working together to accomplish this. You should also adopt policies and procedures over the authentication and authorization of users. Your policy should cover how security rights are assigned, and also address how temporary leave, staffing reassignment and employee separation will be handled. Be sure to reevaluate user access on a regular basis or when there are further changes to the system or staffing.
- 2) Communicate with your independent financial auditor.** Notify your auditor of any expected or in-progress conversions so that your auditor can plan accordingly. Remember, system conversions can affect the internal control structure and related processes of your operation. Therefore, your auditor might need to understand and review the conversion process, the new control processes and the data transfer. Additionally, keep system conversion documentation and maintain access to old systems, if possible, in preparation for your audit.

## For assistance

This resource has been developed by the Center for Government Innovation at the Office of the Washington State Auditor. Please send any questions, comments or suggestions to [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### Disclaimer

This resource is provided for informational purposes only. It does not represent prescriptive guidance, legal advice, an audit recommendation or audit assurance. It does not relieve governments of their responsibilities to assess risks, design appropriate controls and make management decisions.



# MEMO

**To:** Kitsap Public Health Board

**From:** Brian Nielson, Public Health Emergency Preparedness and Response (PHEPR)  
Program Manager  
Nathan Anderson, Public Health Educator

**Date:** July 2, 2024

**Re:** Public Health Heat and Smoke Preparedness Update

Heat and wildfire smoke season is on the horizon for 2024. The Public Health Emergency Preparedness and Response (PHEPR) program, in collaboration with the District's communications team, has developed and updated our messaging to the public regarding [wildfire smoke](#) and [heat](#). Fact sheets about each topic are available to the public in both Spanish and English and included in the board packet for your information.

According to the Washington State Department of Health (DOH), during the 2021 heat wave, statewide, there were 100 heat-related deaths during a single 7-day period from June 26–July 2, 2021. DOH also referenced results of a CDC analysis of emergency room visits from June 25–30, 2021, across Alaska, Idaho, Oregon, and Washington, which showed visits were 69 times higher compared to the same period in 2019 ([doh.wa.gov](http://doh.wa.gov)). Public health preparedness activities are critical tools in reducing heat and smoke related morbidity and mortality.

Data shows that the use of cooling centers and clean air centers can be correlated to a decrease in Emergency Medical Services calls and Emergency Department visits

(Rodriguez, 2024). The PHEPR team coordinates with Kitsap County Department of Emergency Management (KCDEM) to identify periods when cooling centers and / or clean air centers will be required. The PHEPR team is working to assess the adequate number and appropriate locations for these centers to maximize accessibility for our community. KPHD provides early and appropriate messaging to the public, our partners, agencies, and groups that work with populations at highest risk.

Our presentation will provide an overview the following topics:

- Health impacts of exposure to heat and wildfire smoke
- Smoke and heat outlook for the summer
- Related KPHD activities

### **Recommended Actions**

None at this time -- For information only.

Please contact me with any questions or concerns about this matter at (360) 728-2267, or [brian.nielson@kitsappublichealth.org](mailto:brian.nielson@kitsappublichealth.org).

Attachments (2)

[WildfireSmoke.pdf \(kitsappublichealth.org\)](#)

[KPHD Heat Fact Sheet \(kitsappublichealth.org\)](#)

References:

Washington Department of Health (doh.wa.gov), *Heat Wave 2021*. Accessed 27 Jun 2024. <https://doh.wa.gov/emergencies/be-prepared-be-safe/severe-weather-and-natural-disasters/hot-weather-safety/heat-wave-2021>

Rodriguez, T., Wildfire Smoke, Health Effects, and the Relationship with Cardiovascular Disease. *General Cardiology* April 19, 2024. Accessed 27 Jun 2024