

**MINUTES OF A SPECIAL MEETING OF
THE BOARD OF COMMISSIONERS OF
RONALD WASTEWATER DISTRICT**

December 5, 2016

Pursuant to proper notice, Board President Gretchen Atkinson convened a special meeting of the Board of Commissioners of Ronald Wastewater District at the District office at 2:03 p.m. on Monday, December 5, 2016. In attendance were Commissioners Gretchen Atkinson, Robert Ransom and George Webster. Also present was General Manager Mark Gregg. Attending on behalf of the State Auditor's Office were Asst. Audit Manager Alex Behrndt and Audit Lead Marlon Deppen.

1. **Public Comment:** None.

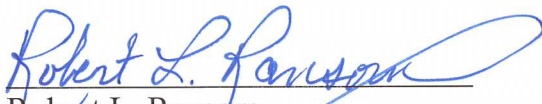
2. **State Auditor's Entrance Conference:** The auditors handed out an Entrance Conference document that covered a multitude of topics, including information about the Auditor's office, the scope of the audit, levels of reporting, and other information. Mr. Deppen discussed each section and fielded some questions and comments from Board members. There was some discussion regarding the Pt. Wells issue, and additional discussion about the impact that the assumption of the District by the City of Shoreline would have, including the late October 2017 assumption date. The closing audit of the District might be able to be combined with the City's normal annual audit. With regard to the current audit, Mr. Behrndt mentioned some areas of focus in the audit, including large balance accounts, cash reconciliations to third party reports, and fixed assets. Mr. Gregg commented to the Board that this is a different audit team from the prior year, and that they may have different areas of focus from the prior audit. The auditors indicated that they expected to wrap up work in the RWD office by Friday, Dec. 16th, and hoped to hold the exit conference prior to the end of December, if that scheduling also worked for RWD Board and staff. If that didn't work out, early January 2017 would be the next target date.

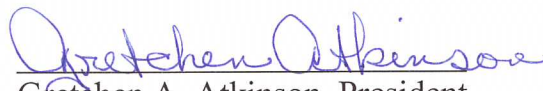
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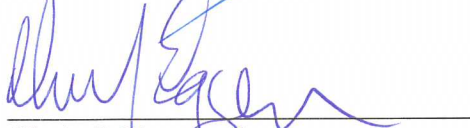
3. **Conclusion:** Upon motion by Commissioner Webster and second by Commissioner Ransom, the Board voted unanimously to conclude the meeting at 2:18 p.m.

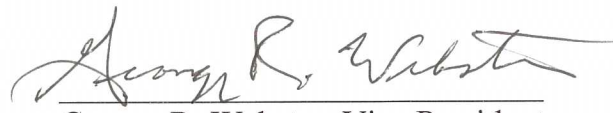
Next Regular Meeting of the Board: Tuesday, December 13, 2016 at 6:00 p.m.

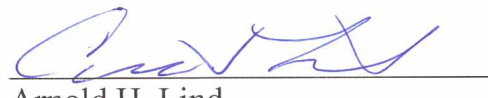
APPROVED in open meeting this 13th day of December, 2016.


Robert L. Ransom
Commissioner, Position 1


Gretchen A. Atkinson, President
Commissioner, Position 2


Chris J. Eggen, Secretary
Commissioner, Position 3


George R. Webster, Vice President
Commissioner, Position 4


Arnold H. Lind,
Commissioner, Position 5