

**Northwest Regional Council - Regular (Remote) Meeting
10:00 AM December 10, 2020**

Zoom Meeting
<https://zoom.us/j/95667425467>
 Meeting ID: 956 6742 5467 or
 Phone: 253 215 8782

AGENDA

| Agenda Topic | Pages | Action Required |
|--|-------------------|-------------------|
| 1. Call to Order | | |
| Public Comment | | |
| 2. Consent Agenda | | |
| All matters listed with the Consent Agenda have been distributed to each Council Member for reading and study, are considered to be routine, and will be enacted by one motion of the Northwest Regional Council with no separate discussion. If separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request of a Council Member. | | |
| a) Approval of the Minutes, July 23, 2020 Regular (Remote) Meeting | 1 - 3 | Motion to Approve |
| b) Approval of June, July, August, September and October 2020 Disbursement Listings | enclosure & 4 - 8 | Motion to Approve |
| c) 2020 Budget to Actual Report (January thru October) | 9 - 16 | Motion to Approve |
| d) Cancellation of Warrants, Resolution #20-02 | 17 - 18 | Motion to Approve |
| e) Annual Internal Fiscal System Review | 19 - 25 | Information |
| 3. Regular Agenda | | |
| a) Reclassifications and Market Rate Salary Adjustments | 26 - 27 | Motion to Approve |
| b) NWRC 2021 Budget, Resolution #20-03 (Previously Mailed) | 28 | Motion to Approve |
| c) Proposed 2021 Meeting Schedule | 29 | Motion to Approve |
| d) Legislative and Agency Updates | Verbal | Information |
| 4. Other Issues | | |
| • Executive Session – Executive Director Performance Pending Litigation | | |
| • County Information Sharing | Verbal | Information |
| 5. Announcements | | |
| 6. Adjournment | | |
| Proposed Future NWRC Meetings | | |
| April 22, 2021, July 22, 2021 and December 9, 2021 | | Location TBD |

For more information, please contact the NWRC office at (360) 676-6749 or 1-800-585-6749,
600 Lakeway Drive, Bellingham, WA 98225.

**MINUTES OF THE
NORTHWEST REGIONAL COUNCIL**

JULY 23, 2020

<https://global.gotomeeting.com/join/236858309>

BOARD MEMBERS: Island County Commissioner Helen Price Johnson, San Juan County Councilmembers Jamie Stephens and Rick Hughes, Skagit County Commissioner Ron Wesen, Whatcom County Councilmember Carol Frazey and Whatcom County Council Executive Satpal Sidhu

STAFF: Dan Murphy, Aly Horry, Amanda McDade, Cindy Madigan, Kristine Glasgow, Melody Woodrich-Fernando, Pat Elwell, Ryan Blackwell,

PUBLIC: Barb Pesola, San Juan County, NWSSB Chair

The meeting was called to order at 10:AM.

There was no public comment.

Consent Agenda

Approval of the Minutes, Regular Meeting April 23, 2020

Skagit County Commissioner Wesen moved and San Juan County Councilmember Hughes seconded to approve Consent Agenda (items 2a through 2e) as presented: Minutes of the April 23, 2020 Regular Meeting; November 2019 Voucher Listings Nos. 1096318 through Nos. 1096471 and 2002 to 2201 in the amount of \$1,698,241.98; December 2019 Expenditure Listings Nos. 2202 through 2426 in the amount of \$1,520,273.73; January 2020 Expenditure Listings Nos. 2427 through 2681 in the amount of \$1,553,100.83; February 2020 Expenditure Listings Nos. 2682 through 2905 in the amount of \$1,608,532.77; March 2020 Expenditure Listings Nos. 2906 through 3141 in the amount of \$1,519,146.93; April 2020 Expenditure Listings Nos. 3142 through 3357 in the amount of \$1,572,741.74; May 2020 Expenditure Listings Nos. 3358 through 3514 in the amount of \$1,363,892.01; the January through December 2019 Budget to Actual Report; and, Routine Contracts and Amendments. The Motion carried.

Regular Agenda

a) NWRC COVID-19 Responses

Dan Murphy, Executive Director presented on NWRC's allocation of COVID-19 Older American's Act Emergency Funding to community partners; Skagit Community Action Volunteer Services, Opportunity Council Volunteer Services, Skagit Public Health, Whatcom Council on Aging, Island Senior Resources, San Juan Health and Community Resources. Allocations were based on input from providers and staff. Discussion followed.

b) 2020 Supplemental Budget, Resolution #20-01

The 2020 Supplemental Budget was presented. Major changes from the 2020 budget were

highlighted and preparation for anticipated downturn due to pandemic were outlined. Discussion followed.

Island County Commissioner Price Johnson moved and San Juan County Councilmember Hughes seconded that the Northwest Regional Council hereby approves and adopts Resolution #20-01, Supplemental Budget #1. The Motion passed.

c) COVID Related Postponement of Bid Process

With current providers focusing on navigating the COVID pandemic and to facilitate continuity of services during this crisis, NWRC proposes delaying by a year the bid process that would have occurred in 2020 for 2021 contracts. It was noted that the Department of Social and Health Services (DSHS) has indicated no issue with this delay. Discussion followed.

Whatcom County Executive Sidhu moved and Whatcom County Councilmember Frazey seconded that the Northwest Regional Council authorizes postponing the open bid process for grant-funded programs by one year, to be completed in time for 2022 contracts. Staff will negotiate contracts with current providers for 2021 using 2020 funding amounts. The Motion passed.

d) NWLEARN Transition Plan

The NW LEARN Transition Plan was presented. Correction was noted for Transition Steps #3, that the date should be January 1, 2021, not January 1, 2020. Discussion followed.

Island County Commissioner Price Johnson moved and San Juan County Councilmember Hughes seconded that the Northwest Regional Council approves the transition plan to dissolve NW LEARN by December 2020, with the date correction of January 1 2021 for Transition Step 3. The Motion passed.

Due to technical difficulties Chair Stephens was experiencing, Vice-Chair Price-Johnson assumed chairing the meeting. Whatcom County Executive Sidhu excused himself to attend to another matter.

e) County Contribution Request for 2021

The 2021 Contribution Request from member counties was presented. Discussion followed.

Whatcom County Councilmember Frazey moved and San Juan County Councilmember Hughes seconded that the Northwest Regional Council approves the submittal of requests for the presented amounts for fees and contributions to member counties for 2021. The Motion passed.

f) Legislative and Agency Updates

Executive Director Murphy described steps agency staff are taking to address the pandemic and the effect the pandemic has had on various programs. A lengthy discussion

followed around impacts of the pandemic in service delivery in member counties.

San Juan County Councilmember Hughes moved and Whatcom County Councilmember Frazey seconded that NWRC draft a letter to be shared with local and state legislators stressing the importance of maintaining Long Term Care funding and Caregiver Support programs. Discussion followed. The Motion passed.

Other Issues

County Info Sharing - Board members shared highlights of activities of import occurring within their community.

Announcements

There were no announcements.

Adjournment

There being no further business, the meeting adjourned at 11:56 AM.

Prepared and submitted by:

Patricia F. Elwell, HR/Office Manager

NORTHWEST REGIONAL COUNCIL

EXPENDITURE APPROVAL

We, the undersigned Northwest Regional Council, do hereby approve payments in the amount of \$1,421,948.26 this 10th day of December, 2020.

June 2020

Month of Expenditures

Dan Murphy
Executive Director

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Jamie Stephens, Chair
San Juan County Council Member

Rick Hughes
San Juan County Council Member

Lisa Janicki
Skagit County Commissioner

Ron Wesen
Skagit County Commissioner

Satpal Sidhu
Whatcom County Executive

Carol Frazey
Whatcom County Council Member

NORTHWEST REGIONAL COUNCIL

EXPENDITURE APPROVAL

We, the undersigned Northwest Regional Council, do hereby approve payments in the amount of \$1,632,322.11 this 10th day of December, 2020.

July 2020

Month of Expenditures

Dan Murphy
Executive Director

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Jamie Stephens, Chair
San Juan County Council Member

Rick Hughes
San Juan County Council Member

Lisa Janicki
Skagit County Commissioner

Ron Wesen
Skagit County Commissioner

Satpal Sidhu
Whatcom County Executive

Carol Frazey
Whatcom County Council Member

NORTHWEST REGIONAL COUNCIL

EXPENDITURE APPROVAL

We, the undersigned Northwest Regional Council, do hereby approve payments in the amount of \$1,733,110.16 this 10th day of December, 2020.

August 2020

Month of Expenditures

Dan Murphy
Executive Director

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Jamie Stephens, Chair
San Juan County Council Member

Rick Hughes
San Juan County Council Member

Lisa Janicki
Skagit County Commissioner

Ron Wesen
Skagit County Commissioner

Satpal Sidhu
Whatcom County Executive

Carol Frazey
Whatcom County Council Member

NORTHWEST REGIONAL COUNCIL

EXPENDITURE APPROVAL

We, the undersigned Northwest Regional Council, do hereby approve payments in the amount of \$1,723,269.24 this 10th day of December, 2020.

September 2020

Month of Expenditures

Dan Murphy
Executive Director

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Jamie Stephens, Chair
San Juan County Council Member

Rick Hughes
San Juan County Council Member

Lisa Janicki
Skagit County Commissioner

Ron Wesen
Skagit County Commissioner

Satpal Sidhu
Whatcom County Executive

Carol Frazey
Whatcom County Council Member

NORTHWEST REGIONAL COUNCIL

EXPENDITURE APPROVAL

We, the undersigned Northwest Regional Council, do hereby approve payments in the amount of \$1,728,730.74 this 10th day of December, 2020.

October 2020

Month of Expenditures

Dan Murphy
Executive Director

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Jamie Stephens, Chair
San Juan County Council Member

Rick Hughes
San Juan County Council Member

Lisa Janicki
Skagit County Commissioner

Ron Wesen
Skagit County Commissioner

Satpal Sidhu
Whatcom County Executive

Carol Frazey
Whatcom County Council Member



NORTHWEST REGIONAL COUNCIL

TO: Northwest Regional Council
FROM: Dan Murphy, Executive Director
DATE: December 1, 2020
SUBJECT: January through October, 2020 Budget to Actual Report

DocuSigned by:
Dan Murphy
04AAE04CBDB7476...

We are pleased to present you with the Budget to Actual Reports for the period January through October 2020. Through that period we earned 79% of projected revenues with 83% of the year elapsed. Overall expenditures for the year were 78% of projections.

Please let me know if you have questions.

Proposed Motion: The Northwest Regional Council approves the January through October 2020 Budget to Actual Report.

An Association of County Governments

Serving the People of Island, San Juan, Skagit and Whatcom Counties

600 Lakeway Drive • Bellingham, Washington 98225 • (360)-676-6749 • FAX (360) 738-2451
301 Valley Mall Way, Suite 100 • Mount Vernon, WA 98273 • (360)-428-1301 • FAX (360) 428-1302

| NORTHWEST REGIONAL COUNCIL | | TOTAL | | |
|--|--|-------------------|-------------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - ALTSA - TXIX Medicaid | 4,260,880 | 3,561,512 | 84% |
| 2 | DSHS - ALTSA - All Other | 4,825,247 | 3,773,459 | 78% |
| 3 | Disaster Relief Funding - COVID | 666,680 | 337,271 | 51% |
| 4 | Health Care Authority | 7,455,140 | 5,932,664 | 80% |
| 5 | Local Funds | 125,228 | 121,291 | 97% |
| 6 | Other Contracted | 3,116,524 | 2,524,203 | 81% |
| Subtotal Current Year Funding | | 20,449,699 | 16,250,400 | 79% |
| 7 | Fund Balance Reserves | 102,347 | - | 0% |
| Subtotal Funding (including reserves) | | 20,552,046 | 16,250,400 | 79% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 6,889,800 | 5,613,280 | 81% |
| 9 | Taxes & Benefits | 3,076,980 | 2,559,929 | 83% |
| Total Personnel | | 9,966,780 | 8,173,209 | 82% |
| 10 | Office/Operating Supplies | 64,947 | 34,261 | 53% |
| 11 | Small Tools/Capital Equipment | 69,164 | 51,820 | 75% |
| 12 | Professional Services | 437,957 | 330,851 | 76% |
| 13 | Communication | 203,480 | 139,892 | 69% |
| 14 | Travel | 219,870 | 57,637 | 26% |
| 15 | Occupancy/Insurance | 550,823 | 389,535 | 71% |
| 16 | Disaster Relief | 225,799 | 129,033 | 57% |
| 17 | Miscellaneous | 199,216 | 91,322 | 46% |
| Total Operating Expenditures | | 1,971,256 | 1,224,351 | 62% |
| Total Direct Service and Administration | | 11,938,036 | 9,397,560 | 79% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | 668,585 | 574,479 | 86% |
| 20 | San Juan County Senior Services | 192,395 | 156,904 | 82% |
| 21 | Legal Services | 54,072 | 46,508 | 86% |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | 250,195 | 221,892 | 89% |
| 24 | Skagit County | 342,648 | 330,262 | 96% |
| 25 | WCOA/Whatcom and San Juan Counties | 598,717 | 477,294 | 80% |
| 26 | Disaster Relief | 440,882 | 208,238 | 47% |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | 31,858 | 34,052 | 107% |
| 29 | CASC/Skagit County | 35,514 | 17,310 | 49% |
| 30 | Opportunity Council/Whatcom County | 41,987 | 32,546 | 78% |
| 31 | Long Term Care Ombudsman Program | 3,959 | 3,959 | 100% |
| 32 | Medicaid Transportation Brokerage | 3,360,000 | 2,540,596 | 76% |
| 33 | Family Caregiver Support Project & Respite Services | 462,440 | 375,042 | 81% |
| 34 | Dementia Partnerships Project | 64,385 | 8,655 | 13% |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | 112,652 | 85,068 | 76% |
| 36 | Caregiver Training/Agency Workers Health Insurance | 299,800 | 155,676 | 52% |
| 37 | Chronic Disease Self Management Program | 4,000 | 2,000 | 50% |
| 38 | Health Homes | 1,496,315 | 1,247,491 | 83% |
| Total Subcontractor Expenditures | | 8,460,404 | 6,517,972 | 77% |
| 39 | Total Expenditures | 20,398,440 | 15,915,532 | 78% |
| 40 | Difference Between Revenue and Expenditures | 153,606 | 334,868 | |

| NORTHWEST REGIONAL COUNCIL | | Community Programs | | |
|--|--|--------------------|------------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - ALTSA - TXIX Medicaid | 159,000 | 95,494 | 60% |
| 2 | DSHS - ALTSA - All Other | 2,370,419 | 1,934,129 | 82% |
| 3 | Disaster Relief Funding - COVID | | | |
| 4 | Health Care Authority | | | |
| 5 | Local Funds | | | |
| 6 | Other Contracted | 82,404 | 66,160 | 80% |
| Subtotal Current Year Funding | | 2,611,823 | 2,095,783 | 80% |
| 7 | Fund Balance Reserves | - | | -- |
| Subtotal Funding (including reserves) | | 2,611,823 | 2,095,783 | 80% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 900,769 | 711,191 | 79% |
| 9 | Taxes & Benefits | 416,087 | 339,869 | 82% |
| Total Personnel | | 1,316,856 | 1,051,060 | 80% |
| 10 | Office/Operating Supplies | 6,161 | 3,931 | 64% |
| 11 | Small Tools/Capital Equipment | 4,844 | 770 | 16% |
| 12 | Professional Services | 3,510 | 1,514 | 43% |
| 13 | Communication | 40,682 | 26,045 | 64% |
| 14 | Travel | 18,871 | 8,052 | 43% |
| 15 | Occupancy/Insurance | 104,415 | 72,549 | 69% |
| 16 | Disaster Relief | - | | |
| 17 | Miscellaneous | 23,172 | 9,597 | 41% |
| Total Operating Expenditures | | 201,655 | 122,458 | 61% |
| Total Direct Service and Administration | | 1,518,511 | 1,173,518 | 77% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | 243,092 | 231,300 | 95% |
| 20 | San Juan County Senior Services | 192,395 | 156,904 | 82% |
| 21 | Legal Services | | | |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | | | |
| 24 | Skagit County | | | |
| 25 | WCOA/Whatcom and San Juan Counties | | | |
| 26 | Disaster Relief | | | |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | | | |
| 29 | CASC/Skagit County | | | |
| 30 | Opportunity Council/Whatcom County | | | |
| 31 | Long Term Care Ombudsman Program | | | |
| 32 | Medicaid Transportation Brokerage | | | |
| 33 | Family Caregiver Support Project & Respite Services | 462,440 | 375,042 | 81% |
| 34 | Dementia Partnerships Project | 64,385 | 8,655 | 13% |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | | | |
| 36 | Caregiver Training/Agency Workers Health Insurance | | | |
| 37 | Chronic Disease Self Management Program | | | |
| 38 | Health Homes | | | |
| Total Subcontractor Expenditures | | 962,312 | 771,901 | 80% |
| 39 | Total Expenditures | 2,480,823 | 1,945,419 | 78% |
| 40 | Difference Between Revenue and Expenditures | 131,000 | 150,364 | |

| NORTHWEST REGIONAL COUNCIL | | Care Management | | |
|--|--|------------------|------------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - AL TSA - TXIX Medicaid | 3,721,422 | 3,153,170 | 85% |
| 2 | DSHS - AL TSA - All Other | 175,434 | 74,611 | 43% |
| 3 | Disaster Relief Funding - COVID | | | |
| 4 | Health Care Authority | 1,577,805 | 1,330,371 | 84% |
| 5 | Local Funds | | | |
| 6 | Other Contracted | 999,017 | 766,556 | 77% |
| Subtotal Current Year Funding | | 6,473,678 | 5,324,708 | 82% |
| 7 | Fund Balance Reserves | 28,099 | | 0% |
| Subtotal Funding (including reserves) | | 6,501,777 | 5,324,708 | 82% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 3,566,884 | 2,918,770 | 82% |
| 9 | Taxes & Benefits | 1,586,883 | 1,294,081 | 82% |
| Total Personnel | | 5,153,767 | 4,212,851 | 82% |
| 10 | Office/Operating Supplies | 31,471 | 17,558 | 56% |
| 11 | Small Tools/Capital Equipment | 44,641 | 39,530 | 89% |
| 12 | Professional Services | 171,910 | 94,164 | 55% |
| 13 | Communication | 112,382 | 69,012 | 61% |
| 14 | Travel | 152,443 | 34,248 | 22% |
| 15 | Occupancy/Insurance | 340,284 | 236,384 | 69% |
| 16 | Disaster Relief | - | | |
| 17 | Miscellaneous | 69,386 | 33,853 | 49% |
| Total Operating Expenditures | | 922,517 | 524,749 | 57% |
| Total Direct Service and Administration | | 6,076,284 | 4,737,600 | 78% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | 425,493 | 343,179 | 81% |
| 20 | San Juan County Senior Services | | | |
| 21 | Legal Services | | | |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | | | |
| 24 | Skagit County | | | |
| 25 | WCOA/Whatcom and San Juan Counties | | | |
| 26 | Disaster Relief | | | |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | | | |
| 29 | CASC/Skagit County | | | |
| 30 | Opportunity Council/Whatcom County | | | |
| 31 | Long Term Care Ombudsman Program | | | |
| 32 | Medicaid Transportation Brokerage | | | |
| 33 | Family Caregiver Support Project & Respite Services | | | |
| 34 | Dementia Partnerships Project | | | |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | | | |
| 36 | Caregiver Training/Agency Workers Health Insurance | | | |
| 37 | Chronic Disease Self Management Program | | | |
| 38 | Health Homes | | | |
| Total Subcontractor Expenditures | | 425,493 | 343,179 | 81% |
| 39 | Total Expenditures | 6,501,777 | 5,080,779 | 78% |
| 40 | Difference Between Revenue and Expenditures | - | 243,929 | |

| NORTHWEST REGIONAL COUNCIL | | Planning & Contracting | | |
|--|--|------------------------|------------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - AL TSA - TXIX Medicaid | 380,458 | 312,848 | 82% |
| 2 | DSHS - AL TSA - All Other | 2,279,394 | 1,764,718 | 77% |
| 3 | Disaster Relief Funding - COVID | | | |
| 4 | Health Care Authority | 1,605,335 | 1,281,491 | 80% |
| 5 | Local Funds | | | |
| 6 | Other Contracted | 60,000 | 60,000 | 100% |
| Subtotal Current Year Funding | | 4,325,187 | 3,419,057 | 79% |
| 7 | Fund Balance Reserves | - | - | |
| Subtotal Funding (including reserves) | | 4,325,187 | 3,419,057 | 79% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 616,864 | 474,978 | 77% |
| 9 | Taxes & Benefits | 251,794 | 211,294 | 84% |
| Total Personnel | | 868,658 | 686,272 | 79% |
| 10 | Office/Operating Supplies | 8,532 | 4,472 | 52% |
| 11 | Small Tools/Capital Equipment | 7,110 | 4,708 | 66% |
| 12 | Professional Services | 28,275 | 7,483 | 26% |
| 13 | Communication | 17,327 | 7,951 | 46% |
| 14 | Travel | 27,935 | 6,675 | 24% |
| 15 | Occupancy/Insurance | 38,443 | 32,795 | 85% |
| 16 | Disaster Relief | - | | |
| 17 | Miscellaneous | 34,583 | 12,903 | 37% |
| Total Operating Expenditures | | 162,205 | 76,987 | 47% |
| Total Direct Service and Administration | | 1,030,863 | 763,259 | 74% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | | | |
| 20 | San Juan County Senior Services | | | |
| 21 | Legal Services | 54,072 | 46,508 | 86% |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | 250,195 | 221,892 | 89% |
| 24 | Skagit County | 342,648 | 330,262 | 96% |
| 25 | WCOA/Whatcom and San Juan Counties | 598,717 | 477,294 | 80% |
| 26 | Disaster Relief | 1 | | 0% |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | 31,858 | 34,052 | 107% |
| 29 | CASC/Skagit County | 35,514 | 17,310 | 49% |
| 30 | Opportunity Council/Whatcom County | 41,987 | 32,546 | 78% |
| 31 | Long Term Care Ombudsman Program | 3,959 | 3,959 | 100% |
| 32 | Medicaid Transportation Brokerage | | | |
| 33 | Family Caregiver Support Project & Respite Services | | | |
| 34 | Dementia Partnerships Project | | | |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | 112,652 | 85,068 | 76% |
| 36 | Caregiver Training/Agency Workers Health Insurance | 299,800 | 155,676 | 52% |
| 37 | Chronic Disease Self Management Program | 4,000 | 2,000 | 50% |
| 38 | Health Homes | 1,496,315 | 1,247,491 | 83% |
| Total Subcontractor Expenditures | | 3,271,718 | 2,654,058 | 81% |
| 39 | Total Expenditures | 4,302,581 | 3,417,317 | 79% |
| 40 | Difference Between Revenue and Expenditures | 22,606 | 1,740 | |

| NORTHWEST REGIONAL COUNCIL | | Non Emergency Transportation Brokerage | | |
|--|--|--|------------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - ALTSA - TXIX Medicaid | | | |
| 2 | DSHS - ALTSA - All Other | | | |
| 3 | Disaster Relief Funding - COVID | | | |
| 4 | Health Care Authority | 4,272,000 | 3,320,802 | 78% |
| 5 | Local Funds | 115,864 | | 0% |
| 6 | Other Contracted | | | |
| Subtotal Current Year Funding | | 4,387,864 | 3,320,802 | 76% |
| 7 | Fund Balance Reserves | - | - | |
| Subtotal Funding (including reserves) | | 4,387,864 | 3,320,802 | 76% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 604,791 | 533,209 | 88% |
| 9 | Taxes & Benefits | 283,215 | 245,430 | 87% |
| Total Personnel | | 888,006 | 778,639 | 88% |
| 10 | Office/Operating Supplies | 9,600 | 4,643 | 48% |
| 11 | Small Tools/Capital Equipment | 9,250 | 5,121 | 55% |
| 12 | Professional Services | 46,475 | 16,731 | 36% |
| 13 | Communication | 20,475 | 32,184 | 157% |
| 14 | Travel | 3,575 | 2,265 | 63% |
| 15 | Occupancy/Insurance | 39,615 | 30,920 | 78% |
| 16 | Disaster Relief | - | | |
| 17 | Miscellaneous | 10,868 | 7,897 | 73% |
| Total Operating Expenditures | | 139,858 | 99,761 | 71% |
| Total Direct Service and Administration | | 1,027,864 | 878,400 | 85% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | | | |
| 20 | San Juan County Senior Services | | | |
| 21 | Legal Services | | | |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | | | |
| 24 | Skagit County | | | |
| 25 | WCOA/Whatcom and San Juan Counties | | | |
| 26 | Disaster Relief | | | |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | | | |
| 29 | CASC/Skagit County | | | |
| 30 | Opportunity Council/Whatcom County | | | |
| 31 | Long Term Care Ombudsman Program | | | |
| 32 | Medicaid Transportation Brokerage | 3,360,000 | 2,540,596 | 76% |
| 33 | Family Caregiver Support Project & Respite Services | | | |
| 34 | Dementia Partnerships Project | | | |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | | | |
| 36 | Caregiver Training/Agency Workers Health Insurance | | | |
| 37 | Chronic Disease Self Management Program | | | |
| 38 | Health Homes | | | |
| Total Subcontractor Expenditures | | 3,360,000 | 2,540,596 | 76% |
| 39 | Total Expenditures | 4,387,864 | 3,418,996 | 78% |
| 40 | Difference Between Revenue and Expenditures | - | (98,194) | |

| NORTHWEST REGIONAL COUNCIL | | Jail Health Program | | |
|--|--|---------------------|------------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - ALTSA - TXIX Medicaid | | | |
| 2 | DSHS - ALTSA - All Other | | | |
| 3 | Disaster Relief Funding - COVID | | | |
| 4 | Health Care Authority | | | |
| 5 | Local Funds | | | |
| 6 | Other Contracted | 1,456,501 | 1,163,934 | 80% |
| Subtotal Current Year Funding | | 1,456,501 | 1,163,934 | 80% |
| 7 | Fund Balance Reserves | 19,500 | | 0% |
| Subtotal Funding (including reserves) | | 1,476,001 | 1,163,934 | 79% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 979,350 | 804,710 | 82% |
| 9 | Taxes & Benefits | 441,317 | 386,159 | 88% |
| Total Personnel | | 1,420,667 | 1,190,869 | 84% |
| 10 | Office/Operating Supplies | 3,576 | 2,391 | 67% |
| 11 | Small Tools/Capital Equipment | 2,313 | 832 | 36% |
| 12 | Professional Services | 22,029 | 8,687 | 39% |
| 13 | Communication | 6,474 | 2,032 | 31% |
| 14 | Travel | 7,190 | 2,850 | 40% |
| 15 | Occupancy/Insurance | 9,733 | 4,837 | 50% |
| 16 | Disaster Relief | - | | |
| 17 | Miscellaneous | 4,019 | 4,014 | 100% |
| Total Operating Expenditures | | 55,334 | 25,643 | 46% |
| Total Direct Service and Administration | | 1,476,001 | 1,216,512 | 82% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | | | |
| 20 | San Juan County Senior Services | | | |
| 21 | Legal Services | | | |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | | | |
| 24 | Skagit County | | | |
| 25 | WCOA/Whatcom and San Juan Counties | | | |
| 26 | Disaster Relief | | | |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | | | |
| 29 | CASC/Skagit County | | | |
| 30 | Opportunity Council/Whatcom County | | | |
| 31 | Long Term Care Ombudsman Program | | | |
| 32 | Medicaid Transportation Brokerage | | | |
| 33 | Family Caregiver Support Project & Respite Services | | | |
| 34 | Dementia Partnerships Project | | | |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | | | |
| 36 | Caregiver Training/Agency Workers Health Insurance | | | |
| 37 | Chronic Disease Self Management Program | | | |
| 38 | Health Homes | | | |
| Total Subcontractor Expenditures | | - | - | |
| 39 | Total Expenditures | 1,476,001 | 1,216,512 | 82% |
| 40 | Difference Between Revenue and Expenditures | - | (52,578) | |

| NORTHWEST REGIONAL COUNCIL | | Other NWRC Activities | | |
|--|--|-----------------------|----------------|-------------|
| BUDGET TO ACTUAL REPORT (ACCRUAL BASIS) | | Revised | % of Year | 83% |
| JANUARY - OCTOBER 2020 | | Budget | Actual | % of Budget |
| Funding | | | | |
| 1 | DSHS - ALTSA - TXIX Medicaid | | | |
| 2 | DSHS - ALTSA - All Other | | | |
| 3 | Disaster Relief Funding - COVID | 666,680 | 337,271 | 51% |
| 4 | Health Care Authority | | | |
| 5 | Local Funds | 9,364 | 121,291 | 1295% |
| 6 | Other Contracted | 518,602 | 467,554 | 90% |
| Subtotal Current Year Funding | | 1,194,646 | 926,116 | 78% |
| 7 | Fund Balance Reserves | 54,748 | | 0% |
| Subtotal Funding (including reserves) | | 1,249,394 | 926,116 | 74% |
| Operating Expenditures | | | | |
| 8 | Salaries & Wages | 221,142 | 170,422 | 77% |
| 9 | Taxes & Benefits | 97,684 | 83,096 | 85% |
| Total Personnel | | 318,826 | 253,518 | 80% |
| 10 | Office/Operating Supplies | 5,607 | 1,266 | 23% |
| 11 | Small Tools/Capital Equipment | 1,006 | 859 | 85% |
| 12 | Professional Services | 165,758 | 202,272 | 122% |
| 13 | Communication | 6,140 | 2,668 | 43% |
| 14 | Travel | 9,856 | 3,547 | 36% |
| 15 | Occupancy/Insurance | 18,333 | 12,050 | 66% |
| 16 | Disaster Relief | 225,799 | 129,033 | 57% |
| 17 | Miscellaneous | 57,188 | 23,058 | 40% |
| Total Operating Expenditures | | 489,687 | 374,753 | 77% |
| Total Direct Service and Administration | | 808,513 | 628,271 | 78% |
| Subcontractor Expenditures | | | | |
| 18 | I&A/Case Management/FCSP | | | |
| 19 | ISR/Island County | | | |
| 20 | San Juan County Senior Services | | | |
| 21 | Legal Services | | | |
| 22 | Nutrition | | | |
| 23 | ISR/Island County | | | |
| 24 | Skagit County | | | |
| 25 | WCOA/Whatcom and San Juan Counties | | | |
| 26 | Disaster Relief | 440,881 | 208,238 | 47% |
| 27 | Volunteer Services | | | |
| 28 | ISR/Island County | | | |
| 29 | CASC/Skagit County | | | |
| 30 | Opportunity Council/Whatcom County | | | |
| 31 | Long Term Care Ombudsman Program | | | |
| 32 | Medicaid Transportation Brokerage | | | |
| 33 | Family Caregiver Support Project & Respite Services | | | |
| 34 | Dementia Partnerships Project | | | |
| 35 | Kinship Caregivers Support Program/Kinship Navigator | | | |
| 36 | Caregiver Training/Agency Workers Health Insurance | | | |
| 37 | Chronic Disease Self Management Program | | | |
| 38 | Health Homes | | | |
| Total Subcontractor Expenditures | | 440,881 | 208,238 | |
| 39 | Total Expenditures | 1,249,394 | 836,509 | 67% |
| 40 | Difference Between Revenue and Expenditures | - | 89,607 | |

**NORTHWEST REGIONAL COUNCIL
RESOLUTION NO. 20-02**

**ORDERING THE CANCELLATION OF WARRANTS
MORE THAN A YEAR OLD**

WHEREAS, the Revised Code of Washington, Section 36.22.100, states the County legislative authority shall cancel county warrants not presented within one year of the date of their issue; and

WHEREAS, the County's Administrative Services Department has provided a list of warrants that were issued prior to July 1, 2019, but never presented;

NOW, THEREFORE, BE IT RESOLVED that Northwest Regional Council hereby cancel the warrants listed below.

| Checks issued before July 1, 2019) | | | | | |
|---|-----------|------------|------------|---------------------------|-------------------|
| Fund | Check No. | Check Date | G/L Date | Explanation | Amount |
| 672 | 1063768 | 7/17/2018 | 7/17/2018 | THOMAS E ASHTON | \$ (300.00) |
| 672 | 1079604 | 3/18/2019 | 3/18/2019 | LARRY MASTERS | \$ (84.00) |
| 672 | 1081031 | 4/8/2019 | 4/8/2019 | LARRY MASTERS | \$ (46.27) |
| 672 | 1069721 | 10/16/2018 | 10/16/2018 | ANNA MARIE THOMAS | \$ (34.37) |
| 672 | 1082888 | 5/6/2019 | 5/6/2019 | LARRY MASTERS | \$ (32.06) |
| 672 | 1075696 | 01/22/19 | 01/22/19 | JACOB ARNOLD | \$ (27.45) |
| 672 | 1068048 | 9/25/2018 | 9/25/2018 | FRIDAY HARBOR DRUG & GIFT | \$ (15.25) |
| 672 | 1064015 | 7/24/2018 | 7/24/2018 | CHLOE CHOWNING | \$ (12.00) |
| 672 | 1062767 | 07/10/18 | 07/10/18 | PUJA SHARMA | \$ (10.50) |
| TOTAL NW REGIONAL COUNCIL WARRANTS TO BE CANCELLED | | | | | \$(561.90) |

APPROVED by the Northwest Regional Council this 10th day of December, 2020:

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Rick Hughes
San Juan County Council Member

Jamie Stephens, Chair
San Juan County Council Member

Ron Wesen, Chair
Skagit County Commissioner

Lisa Janicki
Skagit County Commissioner

Satpal Sidhu
County Executive, Whatcom County

Carol Frazey
Whatcom County Council Member

ATTEST:

Daniel Murphy, Executive Director
Northwest Regional Council



NORTHWEST REGIONAL COUNCIL

TO: Northwest Regional Council
FROM: Dan Murphy, Executive Director
DATE: December 1, 2020
SUBJECT: Annual Internal Fiscal System Review

DocuSigned by:
Dan Murphy
04AAE04CBDB7476...

As you are aware, NWRC has a long history of strong financial management. As part of our emphasis on quality we continually assesses our systems and update policies and procedures as necessary.

Each year we review our financial systems against guidance from the Washington State Auditor's Office. .

As you can see from the attached documents, NWRC continues to fare well against the SAO internal control checklist for local governments.

Please let me know if you have questions.

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301 Valley Mall Way, Suite 100 • Mount Vernon, WA 98273 • (360)-428-1301 • FAX (360) 428-1302



Washington State Auditor's Office

Internal control checklist for local governments

This self-assessment checklist has been compiled to assist city/county managers, clerks, treasurers, and auditors to assess their own internal control environment for accounting and financial reporting and to provide guidance in placing controls where weaknesses are perceived. Your entity's system of internal controls includes all of the policies and procedures needed to provide reasonable assurance that your financial information is reliable, that operations within your office are effective and secure, and that you are complying with applicable laws and regulations.

Answer each of the questions by circling "Y" (Yes) or "N" (No) in response to each question.

After completing the questionnaire, scan down your answers in the "Response" column, noting whether they are aligned to the left or right side of the column. The questions that you have been able to answer on the left side indicate the internal control is in place. Your answers on the right side indicate an internal control weakness. This checklist should give you a good indicator of the number and type of internal controls that might need attention in your operation. Please give your auditor or the Washington State Auditor's Office (360) 902-0370 a call if you need assistance.

| General | Response | Comments |
|--|--|----------|
| 1. Is management aware that internal control is their responsibility? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 2. Does management show commitment to establishing and maintaining controls? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 3. Does your entity have an organizational chart defining the activities and persons responsible for them? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 4. Are the duties of officials and employees clearly defined and assisted? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 5. Does management consistently exhibit high ethical and professional standards in its conduct, setting the standard for the entire organization? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 6. Are personnel involved in accounting functions required to take an annual vacation? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 7. Are accounting functions performed by other personnel during the vacation of primary accounting personnel? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 8. Is other staff trained in the accounting functions to provide backup in the case of vacation or other absence of the primary bookkeeping employee(s)? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 9. Is responsibility for accounting duties ever rotated among staff? | <input checked="" type="radio"/> Y <input type="radio"/> N | |

| General | | Response | Comments |
|---------|---|--|--|
| 10. | Is a current, accurate and accessible policy and procedures manual in place, including an official code of conduct/ethics or an official set of policies governing employee conduct/ethics? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 11. | Are the policies governing employee conduct communicated in an effective way to staff and reviewed with them periodically? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 12. | Is confidential or sensitive material (e.g. payroll records and taxes) maintained separately from non-confidential records? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 13. | Is insurance coverage reviewed periodically by qualified individuals to determine adequacy. | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 14. | Does the comprehensive liability policy include liability coverage for all officials and employees? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 15. | Is a budget system (including monthly or quarterly budget reports) used by management for watching income and expenses? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 16. | Are cash projections made and periodically compared by management to the operational accounting information? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 17. | Do surety and/or performance bonds cover all employees/officials who handle the city's/county's funds? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 18. | Are surety bonds of a sufficient amount, as prescribed and approved by the Council or Commission? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 19. | Are authorizations for all bank accounts and check signers updated annually? | <input checked="" type="radio"/> Y <input type="radio"/> N | updated throughout the year as changes occur |

| Financial Records | | Response | Comments |
|-------------------|--|--|----------|
| 20. | Do you have different staff responsible for a) authorizing a transaction, b) recording the transaction in the accounting records, and c) maintaining custody of the assets resulting from the transaction? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 21. | Is an accounting system in use that allows management to record financial transactions, view the data by category, and create timely reports to maintain accountability for the government's assets? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 22. | Are detailed cash receipts journals maintained? | <input checked="" type="radio"/> Y <input type="radio"/> N | |
| 23. | Are detailed cash disbursement journals maintained? | <input checked="" type="radio"/> Y <input type="radio"/> N | |

| Financial Records | Response | Comments |
|--|---|--------------------------------------|
| 24. Are Council records (if separate records other than orders are kept) reconciled with the clerk/ treasurer's records monthly? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 25. Are the general ledger and its subsidiary ledgers kept up to date and reconciled monthly? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 26. Is a chart of accounts used? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 27. Are records properly guarded from fire, theft and manipulation? | <input type="checkbox"/> Y <input type="checkbox"/> N | locked file cabinets, not fire proof |
| 28. Is computerized data backed up daily and source documents retained until backup? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 29. Is a copy of electronic data properly stored off-site? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 30. Are all financial recording documents (receipts, purchase orders sequentially prenumbered, retained, and accounted for, including spoiled or voided forms? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 31. Are automatic duplicates of certain forms (receipts & purchase orders) provided to individuals (e.g. vendors, taxpayers, etc.)? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 32. Is the person who does the bank reconciliation different from the person authorized sign to checks and make deposits? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 33. Is the bank reconciliation procedure documented? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 34. Are bank statements reconciled monthly, preferably within 15 days after the statement date? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 35. Does a responsible official, other than the preparer, review completed bank reconciliations? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 36. Is the completed bank reconciliation initialed and dated by both the preparer and the reviewer? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 37. Are the following monthly procedures currently performed: | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| • Reconcile cash accounts? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| • Reconcile accounts receivable to the detail invoices? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| • Reconcile payroll withholdings to the payroll reports? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| • Reconcile accounts payable subsidiary ledger to actual invoices? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| • Reconcile property tax receipts to the property tax receivables? | Y <input type="checkbox"/> N | Property tax not applicable to NWRC |

| Cash Receipts | Response | Comments |
|--|--|---|
| 38. Is receipt of currency (which include checks) adequately controlled until deposited or remitted to the treasurer (within 24 hours as required by state law)? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | Whatcom County Treasurer approved extension on file |
| 39. Is a copy kept of the treasurer's signed and dated endorsement of the tax collector's receipts, payments and any abatements? | <input type="checkbox"/> Y <input type="checkbox"/> N | not applicable to NWRC |
| 40. Have safeguards been provided to prevent officials or employees from cashing checks payable to the city/county? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| 41. Are monies received by one employee, documented and then deposited by another employee? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | In the time of COVID, one employee may open mail, document and deposit funds. Compensating controls include an email to fiscal staff and office manager documenting receipt of all checks and we no longer accept cash donations. |
| 42. Are all monies received by the city/county turned over intact daily to the person who makes the bank deposit? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| 43. Does the clerk/treasurer keep separate accounts of all money received as highway or school taxes? | <input type="checkbox"/> Y <input type="checkbox"/> N | not applicable to NWRC |
| 44. Is the person who handles cash (receipts, bank deposits, purchases) different from the person who keeps the cashbooks/accounting records? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| 45. Are funds received over the counter controlled by sequentially numbered counter receipts? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |

| Purchasing | Response | Comments |
|--|--|--|
| 46. Is Council/Commission or Manager approval: | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| a. Required for all purchases? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| b. Signed by a majority of the board and dated? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| 47. Does the Council keep a book recording all pay orders (outstanding payables) that are not paid? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| 48. Are the functions of purchasing goods, receipt of goods, and cash payment for goods performed by separate employees? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| 49. Are: | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| Checks pre-numbered? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| Unused checks controlled? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| Check signature stamps secured and not provided for staff use? | <input type="checkbox"/> Y <input checked="" type="checkbox"/> N | not applicable, all checks signed manually |
| Checks prepared and signed by separate employees? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |
| Checks are never written to "Cash"? | <input checked="" type="checkbox"/> Y <input type="checkbox"/> N | |

| Purchasing | | Response | Comments |
|------------------------|--|---|---|
| 50. | Are materials and supplies inspected for condition and counted when received? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 51. | Does invoice processing include a mathematical check of footings, extensions and discounts? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| Cash Disbursements | | Response | Comments |
| 52. | Are all cash disbursements, except petty cash items, made by check? | <input type="checkbox"/> Y <input type="checkbox"/> N | Automated Clearing House (ACH) debits and direct deposits also used |
| 53. | Are checks signed and immediately sent out but not returned to the check preparer to distribute? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 54. | Are pre-numbered checks used? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 55. | If checks are produced manually, is a controlled, mechanical check protector used? | Y <input checked="" type="checkbox"/> N | All checks issued by NWRC are signed by an authorized employee |
| 56. | Are checks produced on an automated financial system? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 57. | Is all investment activity by the clerk/treasurer approved by the Council/Commission and documented? | <input type="checkbox"/> Y <input type="checkbox"/> N | Council has appointed a Fiscal Officer who approves all investment activity |
| 58. | Is petty cash handled through a fixed amount account with limited purchases that are reviewed by another individual? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| Property and Equipment | | Response | Comments |
| 59. | Are schedules of fixed assets and depreciation maintained? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 60. | Are periodic inventories taken and compared with the schedules of fixed assets? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 61. | Is all property and equipment purchased or leased with city/county funds held in the name of the city/county? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| 62. | Are invoices maintained to support the purchase or lease of equipment? | <input type="checkbox"/> Y <input type="checkbox"/> N | |
| Notes and Investments | | Response | Comments |
| 63. | Are schedules maintained of all borrowing and investing activities? | <input type="checkbox"/> Y <input type="checkbox"/> N | |

| Grand List and Tax Records | | Response | | Comments |
|----------------------------|--|----------|---|---|
| 64. | Is a system used (ideally a tax map) to be certain that all taxable property is included in the grand list? | Y | N | not applicable - NWRC is not a taxing authority |
| 65. | Are newly constructed or remodeled structures updated timely? | Y | N | not applicable to NWRC |
| 66. | Does the delinquent tax collector turn all receipts over to the clerk/treasurer so that the collector's fees can be entered into the city's/county's books as wages? | Y | N | not applicable to NWRC |
| 67. | Does the city/county have adequate follow-up policies with delinquent taxpayers? | Y | N | not applicable to NWRC |
| 68. | Does the entity maintain adequate records to support discounts or credits? | Y | N | not applicable to NWRC |
| 69. | Does someone other than the tax collector (delinquent or current) reconcile taxes? | Y | N | not applicable to NWRC |

| Enterprise Funds (Water, Sewer, etc.) | | Response | | Comments |
|---------------------------------------|--|----------|---|------------------------|
| 70. | Do accounting practices for enterprise funds follow guidelines listed above for all other city/county funds? | Y | N | not applicable to NWRC |
| 71. | Is the follow-up on delinquent accounts adequate? | Y | N | not applicable to NWRC |

References:

Internal Control Guidebook 2010, National Association of State Comptrollers (as modified by the Washington State Auditor's Office. http://www.sao.wa.gov/EN/ClientSupport/AccountabilityFraud/Documents/Prevention_IC_guidebook.pdf

"Evaluating Internal Controls, A Local Government Manager's Guide", S. Gauthier, Government Finance Officers Association (GFOA), Chicago, IL., 2004.

Part 3, Chapter 9, Section 24 of the Washington State Auditor's Budget, Accounting and Reporting Systems Manual for Cities, Counties and Special Purpose Districts (GAAP): Accounting Principles and Internal Control http://www.sao.wa.gov/EN/ClientSupport/FinancialReporting/LGS/BarsManuals/Documents/BarsManuals/GAAP_p3ch1s3.pdf

Prepared by Cindy Madigan, Fiscal Director 11/30/2020
Reviewed by Dan Murphy, Executive Director 11/30/2020



NORTHWEST REGIONAL COUNCIL

November 30, 2020

TO: Northwest Regional Council

FROM: Dan Murphy, Executive Director

DocuSigned by:
Dan Murphy
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SUBJECT: Reclassifications and Market Based Salary Adjustment Recommendations

NWRC compensation policies allow for reclassification of positions when responsibilities increase or the position is not placed at the appropriate level on the NWRC classification scale: I recommend the following reclassifications:

1. Retitle and re-class a Health and Human Services Planner to Business Development Manager. Using our Care Management program as an example, seven years ago we had a single fund source, now we have ten. As another example, when we had to expand to Snohomish County to continue providing Health Home services we developed a contracted network of providers. While such changes increased the amount and quality of services we provide and solidified our finances, each new fund source comes with its own set of contractual and accountability requirements. To date, we have handled those changes by distributing management tasks across a number of positions. “Temporary” assignments have stretched to several years. I am in the process of centralizing much of that work in a single unit, hopefully with an additional staff position I proposed in the 2021 budget. That unit would be headed by an existing planning position with added responsibility to oversee NWRC’s contract-related functions. Those additional responsibilities warrant reclassification of the position to the Manager level. This recommended change would increase the position’s compensation by 8%.
2. Re-class the Senior Accountant (1 FTE) and Accounting Analyst (2 FTE) up one level each on the NWRC pay scale. As NWRC has added programming and tapped other funders, fiscal staff responsibilities and scope has grown. Rather than simply following established guidelines and process, all three staff now need to create new approaches to new needs. More initiative and independent decision making is required and the need has increased to monitor and support staff and contractors in identifying and resolving fiscal issues. The current classifications for those positions are from a time when those challenges were far less. This recommendation brings the pay for those positions into line with current expectations. It would increase the Accounting Analyst salaries by 12.5% and the Senior Accountant’s by 8%.

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Another part of NWRC's compensation policy is to maintain market level salaries in order to recruit and retain qualified staff. In 2019, I asked our Human Resources Consultant, Kara Turner, to conduct a salary comparability study. She looked at the five other comparable Aging organizations on the I-5 corridor, DSHS, NorthSound BHO/ASO, and the Association of Washington Cities and Employment Security databases. Her analysis created a median market salary estimate for NWRC positions.

Last year the NWRC Governing Board approved market rate salary adjustments for a substantial number of NWRC positions that were the most behind the comparable median levels. However, the 2019 survey also showed that the positions on the lower third of the NWRC pay scale were approximately 6% below the comparable medians.

I recommend a six percent market rate adjustment, consistent with considerations of internal equity and salary scale compression, to Classifications 7, 8, and 9 of the NWRC salary scale. That adjusts the salaries for 39 FTE who are in the lowest paid positions at NWRC. The full list of the positions affected can be found in the revised salary scale included with the proposed 2021 NWRC budget you received in a separate mailing. The total cost is \$218,090 and is included in that proposed budget.

PROPOSED MOTION #1:

The Northwest Regional Council authorizes the reclassification of a Health and Human Service Planner to Business Development Manager, and the reclassification of the Senior Accountant and Accounting Analyst positions up one level each on the NWRC classification scale.

PROPOSED MOTION #2:

The Northwest Regional Council authorizes a 6% market rate salary adjustment for the positions in Classification Levels 7, 8, and 9, effective, January 1, 2020.

**RESOLUTION NO. 20-03
NORTHWEST REGIONAL COUNCIL BUDGET
JANUARY 1, 2021 - DECEMBER 31, 2021**

WHEREAS, the attached Budget for calendar year 2021 has been presented to the Northwest Regional Council for review; and

WHEREAS, the Northwest Regional Council has reviewed said document and is in agreement with the funding and expenditure levels set forth in said document;

NOW, THEREFORE, the Northwest Regional Council does ordain as follows:

The Northwest Regional Council Budget for 2021 is hereby approved as presented. Included in the Budget is a 1.5% cost of living adjustment for all eligible Northwest Regional Council employees, effective January 1, 2021.

RESOLUTION NUMBER NO. 20-03, APPROVED THIS 10th DAY OF DECEMBER 2020.

NORTHWEST REGIONAL COUNCIL:

Jaimie Stephens, Chair
San Juan County Council Member

Lisa Janicki
Skagit County Commissioner

Helen Price Johnson, Vice-Chair
Island County Commissioner

Jill Johnson
Island County Commissioner

Ron Wesen,
Skagit County Commissioner

Rick Hughes
San Juan County Council Member

Satpal Sidhu
County Executive, Whatcom County

Carol Frazey
Whatcom County Council Member

ATTEST:

Dan Murphy, Executive Director



NORTHWEST REGIONAL COUNCIL

December 2, 2020

TO: Northwest Regional Council
FROM: Dan Murphy, Executive Director
RE: Proposed Meeting Schedule for 2021

DocuSigned by:
Dan Murphy
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Background

NWRC routinely meets three times per year. Each of the meetings is on a Thursday, set in relation to important annual business timelines. If actions are needed between regular meetings, the NWRC Executive Committee can handle them, or a special meeting can be scheduled, in accordance with the NWRC Bylaws.

Proposed Schedule

We propose the full NWRC board meet on:

- April 22,
- July 22, and
- December 9 of 2021.

PROPOSED MOTION: The Northwest Regional Council approves the proposed meeting schedule for 2021.

An Association of County Governments

Serving the People of Island, San Juan, Skagit and Whatcom Counties

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