



AUDITOR'S OFFICE



AUDIT SERVICES

SUMMARY OF INTERNAL CONTROL REVIEW ACTIVITIES

REPORT NO. 22-01

February 2022

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I. Report Summary

In 2021, Audit Services resumed Internal Control Review program activities that were limited in 2020 due to the COVID-19 pandemic. Audit Services surveyed the custodians of 56 funds across 16 County Offices and Departments that are tracked as part of the ICR program. Respondents were asked to update fund information and answer questions about how the pandemic impacted fund usage. Audit Services also incorporated survey responses into the risk matrix used to plan the annual ICR program.

Twenty of the 56 tracked funds were selected for review as part of the 2021 ICR program. However, due to the emergence of COVID-19 variants Audit Services made the decision not to perform any on-site ICRs in 2021.

Audit Services successfully piloted and completed 3 remote desktop reviews during fall 2021. During the remote reviews, Audit Services and the fund custodians complete a checklist that asks about physical security, segregation of duties, cash receipting and operations, deposits, reconciliations, and management review among other items. Remote reviews proved to be a useful tool both to continue ICR work in response to new and continuing public health measures and to increase coverage alongside on-site reviews when they resume.

We found that operational changes made in response to the pandemic changed how transactions were received and processed resulting in challenges for existing internal controls. Based on both the results from the survey and the remote desktop reviews, we expect that County departments will need to update their systems of internal control to reflect current processes.

The operational changes resulting from the pandemic also led many departments to reassess the need for dedicated change and petty cash funds. As a result, the number of Department funds tracked and reviewed by Audit Services decreased from 56 in May 2021 to 45 in December 2021.

A description of the internal control reviews (ICR) program's objectives, scope and methodology can be found in Appendix A. For a list of key resources please see Appendix B.

These reviews are designed in keeping with RCW 36.22.040 which calls for the audit of all claims, demands and accounts against the county. Clark County Code 2.14.020 also requires Audit Services to perform analytical reviews of internal controls and accounting records with the intent of evaluating the security of county assets as well as the accuracy and reliability of financial reports. These limited evaluations are a service that is not an audit under the Generally Accepted Government Auditing Standards (GAGAS). The design, implementation, and ongoing monitoring of internal controls are a management responsibility.

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Note

Please note that reported volume and cash value of transactions in this report are provided by departments and included as background for general context. These figures are an approximation and are not the final values. Some variance exists on what comprise the count and value; for example, the Treasurer’s Office stated that their report includes all transactions handled by the joint lobby.

This report can be downloaded from the Clark County Auditor’s Office external web page, under Internal Audit Services/Audit Reports, at <https://www.clark.wa.gov/auditor/internal-control-review-reports>.

III. Changes to 2020 and 2021 ICR Programs in Response to the Ongoing COVID-19 Pandemic

The COVID-19 pandemic and the initial stay at home order issued on March 13, 2020 disrupted operations, programs, and services across Clark County. With in-person services suspended and departments transitioning to remote operations, Audit Services halted unscheduled reviews of County Departments and funds. Instead, Audit Services focused its resources on providing some proactive guidance on internal controls to departments and aiding with the oversight of COVID-19 relief funds (see Appendix C).

On March 19, 2020, Audit Services issued a prospective memo on internal controls. The memo discussed the appropriate segregation of duties and possible compensating controls for departments as they adapted to work-from-home and potential staffing shortages. The memo also noted that staff should not be allowed to store county files on personal computers and / or other electronic devices.

In May 2021, as COVID-19 restrictions were beginning to lift, Audit Services surveyed the custodians of 56 funds across 16 County Offices and Departments that are tracked as part of the ICR program. The survey allowed for respondents to make any updates to fund information (custodian and alternate, balance, account information) and asked the following questions:

- Is the Fund Currently in use?
- How is it secured?
- Who is responsible for monitoring?
- When was the last internal review / count?
- Were any operational changes made due to the pandemic?
- What was the start date for any changes due to the pandemic?
- What was the end date for any changes due to the pandemic?

All 16 County Offices and Departments responded to our survey¹. As shown in Exhibit 1 below, 36 of the 56 tracked funds—roughly 64 percent—had updated fund information and / or indicated in the survey responses that operations and fund use were impacted by the pandemic. The survey responses provided insight into how the pandemic impacted operations and control activities. The information was also used to update the risk matrix Audit Services uses to plan the annual ICR program.

In August 2021, 20 funds were selected for review as part of the 2021 ICR program. In addition to 11 funds selected for traditional on-site reviews, 9 funds were selected as part of a pilot program for remote desktop reviews. However, due to the emergence of the Delta variant of COVID-19 Audit Services made the decision to not to perform any on-site ICRs in 2021.

¹ A survey was not sent to the custodian of one fund initially due to error / oversight, but the fund was one of the three given a remote desktop review and updated fund information was provided.

Exhibit 1: 2021 Tracked Funds by Office / Department

Office / Department	Number of Funds	Number of Funds with Updates	Percent of Total
Auditor	4	2	50%
Clerk	3	1	33%
Code Administration	2	1	50%
Community Development	1	1	100%
Community Services	2	2	100%
District Court	3	2	66%
Health	3	3	100%
Human Resources	1	1	100%
Internal Services	4	4	100%
Law Library	1	1	100%
Prosecuting Attorney*	5	5	100%
Public Works	8	2	25%
Superior Court	4	2	50%
Sherriff	13	7	54%
SWRTC	1	1	100%
Treasurer	1	1	100%
Total	56	36	64%

* Total includes 1 fund for the Children's Justice Center

Audit Services successfully piloted and completed 3 remote desktop reviews during fall 2021. Unlike the on-site reviews, the remote reviews are scheduled in advance and do not include any physical counts or reconciliations. During the remote reviews, Audit Services and the fund custodians complete a checklist that asks about physical security, segregation of duties, cash receipting and operations, deposits, reconciliations, and management review among other items. Follow-up questions are asked about any previous findings and custodians are also asked to provide the approximate number of transactions completed in the last year as well as the total dollar value of those transactions. As with the on-site reviews, a memo is issued by Audit Services upon completion of the review including any findings, recommendations, and the department's response.

For the 2022 ICR program, Audit Services intends to use both in-person and remote desktop reviews. Remote reviews are a useful tool both to continue our ICR work in response to new and continuing public health measures and to increase coverage alongside on-site reviews when they resume.

In early 2022, Audit Services and the Treasurer's Office will collaborate on a project to standardize terminology and tracking of departmental funds. The goal of the project is to ensure consistency when discussing policies, procedures, and control activities with County Departments.

IV. 2021 ICR Program Results

The 2021 ICR program included a survey of all fund custodians and three remote desktop reviews. In addition, several departments conducted their own reviews and reconciliations at various times throughout the year.

Survey of fund custodians reveals changes in County operations and personnel

As previously noted, 36 of the 56 tracked funds—roughly 64 percent—had updated fund information and / or indicated in survey responses that operations and fund use were impacted by the pandemic. Eight funds noted operational changes due to the pandemic—roughly 14 percent of all tracked funds. With in-person services suspended until mid-2021, several funds either reported no transactions or a significant reduction in cash / check transactions. Funds that provide incentives to program participants, such as the Superior Court Drug Court program, shifted to providing incentives by mail. A few respondents noted changes to deposit frequency due to changes at the Treasurer’s Office.

Custodians for 18 of the 56 tracked funds provided the date of the last internal review or count. Twelve funds had completed at least one review or reconciliation during calendar year 2021. Some departments, including the Auditor’s Office, Superior Court, and the Treasurer’s Office performed regular reviews during 2021. Custodians for the remaining 6 funds had not performed counts or reviews during this calendar year.

Several custodians also noted that they were planning to or already had taken steps to close funds. With in-person transaction volumes declining and more online payment options, many departments saw an opportunity to eliminate small petty cash and change funds. In addition, some departments determined that transactions could be handled through the Workday financial management system instead of using a separate, dedicated fund.

In addition to the survey responses, many departments provided updates on the current fund custodians and alternate custodians. These changes were in addition to the updated custodians list provided by the Treasurer’s Office to Audit Services in April 2021. We continue to see significant turnover across the County, with new management and staff taking over as fund custodians. The 2022 ICR program will be a valuable opportunity for Audit Services to build relationships with and educate new management and staff on the importance of internal controls.

Remote desktop reviews find operational changes made during pandemic have led to segregation-of-duty and internal control challenges

While remote desktop reviews do not include physical counts or reconciliations, they proved useful in identifying weaknesses in internal controls and segregation of duties resulting from operational changes made during the pandemic. The funds reviewed as part of the pilot program for remote desktop reviews are shown in Exhibit 2 below.

The Clerk’s Office processed more than 68,000 transactions totaling more than \$1.5 million for the Collections Unit during 2020. However, the \$200 collections unit change fund was not used to process these transactions; instead, receipting for this fund was consolidated within the Clerk’s main lobby and transactions were processed using the Clerk’s change fund. Our only recommendation was for the Clerk’s

office to complete the closing of the fund. The fund was closed on October 5, 2021, and a copy of the staff report was provided to Audit Services.

Exhibit 2. Remote Desktop Reviews Completed in 2021

Department and Fund	Number of Transactions in 2020	Total Value of 2020 Transactions	Number of Recommendations
Superior Court Administration Fund	148	\$160,524	3
Clerk – Collections Unit Change Fund	68,741	\$1,576,949	1
Children’s Justice Center Receipting	31	\$199,462	3
Totals	68,920	\$1,936,935	7

The Superior Court Administration fund is used to receipt miscellaneous fees for transcripts and video copies of trials. With the implementation of online payment and ACH payment options, the number of cash and check transactions has declined significantly. In total, Superior Court processed 148 transactions for the fund, totaling \$160,524². In response to our findings, Superior Court updated their receipting policies and procedures including a policy for regular management review. Superior Court Administration also worked with the Treasurer’s Office to develop a new cash receipting procedure. As a result, cash payments can only be made in the Treasurer’s Office.

The Children’s Justice Center (CJC) receipting fund is used collect donations for the program. In 2020, CJC processed 31 transactions for the fund totaling roughly \$199,462. The CJC saw a reduction in in-person transactions, and donations were primarily received via check sent in the mail. With a small staff, the pandemic and associated work-from-home practices made it even more difficult for CJC to maintain existing internal controls and ensure appropriate segregation of duties. However, CJC has not provided an update on whether they have addressed the findings from our review.

While each remote desktop review identified different challenges for each fund, there was a common thread across our reviews: operational changes made in response to the pandemic changed how transactions were received and processed resulting in challenges for existing internal controls. Based on both the results from the survey and the remote desktop reviews, we expect that County departments will need to ensure their systems of internal control are refined and updated to reflect current processes.

Departments closed several funds in response to operational changes made during the pandemic

As previously mentioned, the operational changes resulting from the pandemic led many departments to reassess the need for dedicated change and petty cash funds. As shown in Exhibit 3 below, the number of department funds tracked and reviewed by Audit Services decreased from 56 in May 2021 to 45 in December 2021. To formally close a fund, departments are required to submit a staff report for approval by the Clark County Council and return the authorized balance to the Treasurer’s Office.

The survey revealed additional funds that were not currently in-use; for those funds we reached out to the fund custodians to inform them of the formal closing process. As a result, it is likely that additional funds will be closed in 2022.

² Total includes reimbursements from sources such as the Administrative Office of the Courts (AOC)

Exhibit 3. Funds Tracked and Reviewed by Audit Services

Fund Type	May 2021 Tracked & Reviewed Funds	December 2021 Tracked and Reviewed Funds	Difference
Change Fund	19	17	-2
Checking	12	6	-6
Cash Receipting	8	8	0
Petty Cash	12	11	-1
Voucher	5	3	-2
Total	56	45	-11

Departments self-reviews continued in 2021

Several departments continued to perform regular / periodic reviews of their funds during 2021. The Treasurer’s Office conducted monthly audits of their change fund and issued memos to document changes made to authorized petty cash fund. Similarly, Community Development indicated that they conducted monthly cash audits and provided several examples. The Prosecuting Attorney’s Office provided a memo indicating that they had performed periodic reconciliations of monthly deposits against the check log.

Exhibit 4. Summary of Departments Self-Reviews

Office / Department	Fund	Review Frequency Indicated	Number of Transactions	Total Value of Transactions
Treasurer	Vault and Change Fund	Monthly	66,409	\$289.2 million
Community Development	Permit Center	Monthly*	14,233	\$36.3 million**
Prosecuting Attorney	Petty Cash / Checking	Periodic	<i>Account closed in September 2021</i>	

*Monthly reviews began in May 2021

**Includes online transactions. Roughly 94% of payments are made online

Additionally, Public Works shared the results of their fleet inventory reviews with Audit Services. Although not part of the ICR program, such reviews play a key role in safeguarding County assets.

We thank the Treasurer’s Office, Community Development, the Prosecuting Attorney’s Office, and Public Works for their ongoing internal control work.

V. Conclusions

Internal control reviews are an opportunity for Audit Services and the individual departments to review controls put in place to reduce risk around revenue and / or valuable items. The ICR work done during 2021 revealed that the COVID-19 pandemic and resulting operational changes shifted how the County conducts business and reducing or eliminating the need for many funds. At the same time, the operational changes led to segregation-of-duty and internal control challenges that need to be addressed.

We look forward to working with departments in the 2022 internal control reviews to help address these challenges.

Appendix A: Objectives, Scope, and Methodology

Objective: Audit Services works with petty cash funds, change funds, checking accounts, receipting functions and cash equivalents (“assets”). That work includes testing a range of internal controls including balancing cash or checking accounts; reviewing supporting records; and performing a limited review of those controls associated with the processing and depositing of payments received.

Scope: More specifically, internal control reviews focus on determining that:

- All funds are properly authorized and at their approved amounts,
- Procedures and practices are in place to ensure funds and assets are properly safeguarded and accounted for, and
- Transactions are approved and records are maintained which adequately support the administration and activity of the fund.

Methodology: Reviews Based on Risk Analysis

Audit Services conducts an annual risk analysis of these and the remaining cash funds, about 56 total. Our work plan is reviewed by the Audit Oversight Committee and approved by the County Auditor. In selecting funds for review, we consider:

- The date of the last review;
- Findings from the last review;
- Type of fund or account;
- Financial exposure (fund balance);
- Management oversight of the fund;
- Fund status (e.g. new, established, or inactive).
- Number and total value of fund transactions

For 2021, we also factored in survey responses provided by fund custodians. These factors, plus any other information related to department operations and/or concerns expressed by management or external auditors, allow us to determine where to concentrate our efforts. In some instances, department managers are proactively reviewing their own cash receipting functions and sharing their results with Audit Services.

Audit Services’ reviews typically consist of an unannounced on-site visit to the department, review of written department procedures (if available), observation of the cashiering function and transactions, completion of an internal control checklist, and reconciliation of the cash to the records at the time of our review.

However, due to the COVID-19 pandemic, Audit Services made the decision not to perform reviews on-site. Instead, the 3 completed ICRs were done remotely using webcams. These reviews were scheduled in advance. During the review, Audit Services and fund custodians completed internal control checklist, discussed changes to operations, policies, and procedures, and reviewed any relevant findings from prior ICRs.

County Funds

In 2021, Clark County and its affiliated agencies had a total of 56 cash or asset management funds. The number of cash (checking, receipting and change) funds has decreased from the 65 reported in the 2019 ICR summary report.

Appendix B: Summary Report

ICR #	Owner - Fund Name	Annual Pass-Thru Value	Est. Annual Transactions	Low Risk Level >			Medium Risk Level >>			High Risk Level >>>							
				Control Deficiency Category	Number of Recommendations Made	2019 low risk:	2019 medium risk:	2019 high risk:	Control Deficiency Category	Number of Recommendations Made	2019 high risk:	Control Deficiency Category	Number of Recommendations Made	2018 high risk:			
641	Superior Court Administration Fund	\$ 160,524	148	Account Inactive: Elevated Risk	1	2019 low risk: 14%	Account Balance: Over/Short	1	2019 high risk:	Key Duties: Not Separated	1	2019 high risk:	Management Reviews: Ineffective or Missing	1	2019 high risk:	Other high risk issues	2
642	Clerk – Collections Unit Change Fund	\$ 1,576,949	68,741	Excess Funds: Need to Reduce Balance	0	2019 low risk: -	Mailed Funds: Dual Opening Recommended	1	2019 medium risk:	Correcting logs & records: only line through	1	2019 high risk:	Improve Security: Funds, Records, Valuables	0	2019 high risk:	Other high risk issues	0
643	Children's Justice Center Receipting	\$ 199,462	31	Excess Funds: Need to Escheat Funds to State	0	2019 low risk: 24%	Deposits: Not Timely	1	2019 medium risk:	Checks: Not Endorsed When Received	0	2019 high risk:	Other high risk issues	0	2019 high risk:	Other high risk issues	0
Est. total					1	2019 low risk: 14%		0	2019 medium risk: 57%		0	2019 high risk:		0	2019 high risk:		2
2021 Issues by Category																	
7	ICRs in 2020	\$ 1,936,935	68,920		7	2019 low risk: -		7	2019 medium risk:		7	2019 high risk:		7	2019 high risk:		7
2020 Issues by Category																	
0	ICRs in 2020 Due to COVID-19 Pandemic	\$ -	-		0	2019 low risk: 24%		0	2019 medium risk:		0	2019 high risk:		0	2019 high risk:		0
2019 Issues by Category																	
3	ICRs in 2019	\$ 1,936,935	68,920		3	2019 low risk: 21%		3	2019 medium risk:		3	2019 high risk:		3	2019 high risk:		3
2018 Issues by Category																	
23	ICRs in 2018	\$245,749,617	455,718		23	2018 low risk: 54%		23	2018 medium risk:		23	2018 high risk:		23	2018 high risk:		23

Appendix C: 2020 COVID-19 Internal Controls Memo



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CLARK COUNTY
WASHINGTON

AUDITOR

Greg Kimsey

March 19, 2020

Good Afternoon,

Many departments have made significant changes to their processes in response to the COVID-19 crisis. Several departments are changing the way their staff works as well as how they interact with the public. These changes allow operations to continue while being sensitive to public health and social distancing goals. They can also create new risks for malicious or fraudulent activity to occur. It is important to consider the internal controls necessary to reduce those risks as part of your planning efforts. Here are a few key areas and tips for your consideration.

Segregation of Duties and Compensating Controls

An ideal segregation of duties should prevent any one person from having more than one of these responsibilities:

- 1) Authorizing or approving; (refund, changing fees or penalties, changing due dates, procurements, check signature, etc.)
- 2) Recording or reporting of transactions; (ability to adjust customer accounts, adjust billings, etc.)
- 3) Custody of assets; (cash, checks, tools, equipment, etc.)
- 4) Monitoring; (reconciliations, program quality control, inventory audits, etc.)

At a minimum, changes to processes should be assessed by management to identify incompatible duties. Identified weakness may be addressed through adjusting segregation of duties or creating compensating controls. For example, temporary permissions may have to be given to an employee during staff shortages or telecommuting but doing so makes them responsible for one or more incompatible duties. Management could employ compensating controls such as conducting additional spot-checks of work completed, increased monitoring of higher risk transactions, or implement new pre-approval requirements for high risk transactions. Audit Services and the Washington State Auditor's Office strongly advise against combining either the authorization or monitoring roles with the ability to change system records or having custody of assets.



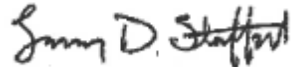
Remote / Teleworkers

Do not allow staff to store county files on personal computers or electronic devices:

- Those files inevitably come back to the county network along with any malicious code from home computers
- Sensitive data may be more easily lost or stolen from home computer systems
- Only use software and technologies approved by Clark County IT to conduct telework and connect remote team members

As your teams continue to manage through this crisis please contact Audit Services if you have any questions or would like to discuss controls for your processes.

Sincerely,

A handwritten signature in black ink that reads "Larry D. Stafford". The signature is written in a cursive, slightly slanted style.

Larry Stafford
Audit Services Manager

Appendix D: Key References

Involvement of the governing body in establishing, changing or closing revolving funds is a requirement of the Washington State Auditor's Office (SAO) for imprest, petty cash, and other revolving funds under Budgeting, Accounting and Reporting System (BARS) manual chapters 3.8.8.15 and 3.8.8.20. The SAO promulgates the BARS manual and requirements for local governments under RCW 43.09.200.

BARS 3.6 Cash Receipting extracts:

1. Every public officer and employee, whose duty it is to collect and receive payments should deposit receipts with the treasurer of the local government **at least once every 24 hours**. The treasurer of the local government may grant an exception where such daily transfers would not be administratively practical or feasible (RCW 43.09.240).
2. **Deposits must be made intact**, meaning all payments received must be deposited without substitution. This is evidenced by the composition of checks and cash listed on the deposit slip matched to related receipt records.
3. **Checks must be restrictively endorsed** "For Deposit Only" immediately upon receipt.

BARS 3.6.1.40 Internal Control:

See the BARS manual 3.1.3, Internal Control for general guidance on internal controls. The following are minimum expected controls for cash receipting:

1. More than one employee should open the daily mail and prepare a list of cash and checks received (remittance list). If dual custody is not feasible, the government should consider compensating controls such as having mail opened in an area observable by other employees or stronger monitoring controls over revenues.
2. Deposits may be prepared by the person who received the payment. The government should implement a system of supervisory review of the remittance list and bank deposits to ensure deposits are made intact.
3. Checks received in the mail should be briefly reviewed for accuracy (e.g., proper payee, date, signature of payor, etc.). Checks with obvious inaccuracies should not be included in the deposit. In such a case, the entity should contact the payor and request that the payment be corrected or reissued.
4. The daily remittance list should be compared (reconciled) to daily deposit slips and to the cash receipts journal (or check register) on a regular basis. This should be performed by someone other than the employee who prepared the remittance list. Any shortage should be resolved.
5. A duplicate copy of the bank-validated deposit slip showing the composition of receipts should be retained by someone other than the employee making up the deposit.

6. The bank statement reconciliation should be performed by a person who does not have custody of or access to cash during any point in the receipting and depositing process. This reconciliation should include comparing deposits per bank to recorded receipting transactions in the general ledger.

7. Deposits should be physically safeguarded using bank bags with locks or other tamper-proof devices.

8. Receipts should be physically safeguarded during the operating day and secured in a safe or vault overnight. Access to the cashiering area should be appropriately restricted whenever possible.

9. Access to the safe or vault should be limited and combination should be changed periodically.

In addition, the safe and vault combination should be changed after employees terminate employment.

10. If the government utilizes cash registers, there should be one change fund and one cash register (or drawer) per cashier. This enables assignment of responsibility for cash to a specific individual at all times.

11. Policies should contain instructions for identifying cash receipts and for dating cash receipts journal entries for that day's receipts.

BARS 3.8.8.15 extract: "This (BARS) guidance applies to imprest, petty cash, and other revolving funds"

Other key BARS 3.8.8.20 extracts:

1. The governing body must authorize each revolving fund in the manner that local legislation is officially enacted, i.e., resolution or ordinance. This applies also to all subsequent increases or decreases in the imprest amount.

4. On at least monthly basis, the fund should be reconciled to the authorized balance and to the actual balance per bank statements or a count of cash on hand.

6. Whenever disbursements are made, the fund must be replenished at least monthly by warrant or check. The replenishment should be subject to the same review and approval as processed invoices.

10. Whenever a revolving fund is abolished or an individual's appointment as custodian is terminated, the fund must be replenished to the authorized amount, reviewed and certified as being turned over to the treasurer or new custodian.

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