

CITY OF RITZVILLE
CITY COUNCIL AGENDA
June 2, 2026

1. CALL COUNCIL TO ORDER 7:00pm
2. PLEDGE OF ALLEGIANCE
3. ACCEPTANCE OF THE CONSENT AGENDA
4. PUBLIC REQUESTS AND COMMENTS
5. ACTION AGENDA
 - A. Four Square Church Fireworks Stand Permit
 - A. Operation of Wheeled All-Terrain Vehicles-Ordinance No. 2208
 - B. Police Radios Surplus-Resolution No. 2026-03
 - C. Procurement Policy and Procedures-Resolution No. 2026-04

CONSENT AGENDA

- Acceptance of the Agenda
- Minutes:
May 19, 2026
- Approval of Payables:
\$58,060.07
- Approval of Payroll:
\$101,706.25

6. DISCUSSION AGENDA
7. CORRESPONDENCE
 - A. 2024 State Auditors Report

8. REPORTS
 - A. Mayor
 - B. City Council Committees
 - C. City Attorney
 - D. Public Works
 - E. Police
 - F. Fire
 - G. Clerk-Treasurer
 - H. Community Development

COUNCIL COMMITTEES

- License, Rules and Permits
- Finance and Employee Benefits
- Health and Wellness
- Public Safety
- Public Works
- Parks and Recreation
- Personnel Committee

9. EXECUTIVE SESSION
RCW 42.301.110(i)
 - (i) ...to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.
 - (iii) Litigation or legal risks of a proposed action or current practice that the agency has identified when public discussion of the litigation or legal risks is likely to result in an adverse legal or financial consequence to the agency;...

10. ADJOURNMENT

Call Information

1-253-215-8782 United States Toll

Meeting ID: 273 377 5980

Passcode: 1930

View Meeting Online:

<https://us02web.zoom.us/j/2733775980?pwd=SU14WTVqdGJpYnVMMeEYzV1pJOEFOQT09&omn=88346126630>

OPENING OF COUNCIL MEETING

Mayor Yaeger opened the remote/in-person council meeting at 7:00pm. The council members present were Eric Ottmar, Jen Verhey, Jessica Quinn, Brooke Scheel, Ky Beck-Gmeiner, Dennis Chamberlain, and Mike Schrag. Staff members in attendance were Clerk-Treasurer Julie Flyckt, Deputy Clerk Treasurer II Michelle Asmussen (remote), Public Works Director Dave Breazeale, Chief of Police Mike Suniga, City Attorney John Kragt, and Community Development Director Tom Reese. City Fire Chief Joel Bell was excused. Also present were Linda Schrag, Brian Bothun, Rick from the Cheney Free Press, Nicole Ziebell, and Rod Larse.

ACCEPTANCE OF THE CONSENT AGENDA

Mayor Yaeger asked if there were any corrections or additions to the consent agenda. Council Member Mike Schrag moved to accept the consent agenda for May 19th, 2026, with payables in the amount of \$93,313.14. Council Member Dennis Chamberlain seconded the motion. Motion passed 7-0.

PUBLIC REQUESTS AND COMMENTS

Mayor Yaeger asked if there was anyone from the public who would like to comment. With no comments, he moved on.

ACTION AGENDA

- A. **Eagles Beer Garden Request-May 22nd-23rd** - Council discussed the Eagles Beer Garden request, including the requested street closure of Washington Street to accommodate event setup and teardown. Washington Street will be closed at 1:00pm on Friday the 22nd until Sunday morning the 24th. Council Member Dennis Chamberlain made a motion to approve the request as presented. Council Member Mike Schrag seconded the motion. Motion passed 7-0.
- B. **Pastime Beer Garden Request-May 22nd-23rd** - Council reviewed the Pastime Beer Garden request and related street closure request of Washington Street between Railroad Avenue and Main Avenue from 1:00 p.m. on May 22, 2026, through Sunday May 24th at 4:00pm to accommodate event setup, operations, and teardown activities. Council Member Eric Ottmar made a motion to approve the closure of Washington Street between Main and Railroad Ave between 1:00pm Friday May 22nd through 4:00pm Sunday May 24th. Council Dennis Chamberlain seconded the motion. Motion passed 7-0.

DISCUSSION AGENDA

- A. **2nd Quarter Council Workshop Agenda-May 29th, 1pm-3pm** - Council reviewed the draft agenda for the upcoming 2nd Quarter Council Workshop. Topics discussed for inclusion included the procurement policy update, public safety staffing, and potential downtown housing projects. Finance Committee Chair Mike Schrag reported the committee recommended treating the procurement policy as a living document and anticipated further discussion and possible action at the next regular council meeting. Council Member Scheel requested putting a time limit on the Public Safety Discussion. Council Member Jen Verhey stated Chief Suniga would like the discussion to focus on adding the 6th officer rather than the House Bill-related issues.
- B. **City of Ritzville UTV Ordinance Review** - Council Member Dennis Chamberlain noted that this ordinance would normally go to the License & Rules Committee, but police input was needed before moving forward. He said the draft was intended to be straightforward. Council then reviewed the proposed UTV ordinance prepared to comply with Washington State RCW requirements. Mayor Yaeger asked whether the RCWs required the vehicles to be street legal. Council Member Quinn discussed her concerns about traffic concerns she feels aren't currently being met and the police officers having to deal with extra traffic concerns. Discussion covered licensing, insurance, and traffic enforcement provisions for wheeled all-terrain vehicles. Council also discussed placing the ordinance in Chapter 8.12, Traffic Regulations, and noted the golf cart

regulations and parking concerns would be addressed separately at a future meeting. City Attorney John Kragt agreed to review the draft, confirm its code placement, and prepare revisions for possible action at the next council meeting.

- C. **Existing 2000 Procurement Policy and Draft 2026 Procurement Policy** - Mayor Yaeger stated he focused a lot on updating the purchasing sections. Clerk-Treasurer Julie Flyckt was directed to prepare and distribute a finalized draft copy with accepted revisions prior to the upcoming workshop for council review.

CORRESPONDENCE:

- A. **Pillars in the Park Program Guide**-Council acknowledged receipt of the Pillars in the Park Program Guide and correspondence related to community beautification and memorial projects.

REPORTS

- A. **Mayor Updates** - Mayor Yaeger stated he has been working on the procurement policy, and the downtown flowers were set out over the weekend.
- B. **Council Committee Updates**
- **License, Rules, and Permits** – No report.
 - **Finance and Employee Benefits** – Everything was already discussed on the agenda.
 - **Health and Wellness** – Council Member Jessica Quinn reported on the recent City Beautification Day and Cleanup Day events. Participation was strongest during Wednesday and Saturday dump days, with approximately 17 and 23 participants respectively. Appreciation was expressed to volunteers and community participants. A financial summary will be provided at a future meeting.
 - **Public Safety** – The Public Safety Committee discussed continued recruitment efforts for a fifth police officer position. Chief Suniga reported the national recruitment posting had received significant online views but limited applicant response. Discussion included possible recruitment incentives such as a \$5,000–\$10,000 signing bonus; and expanding the take-home vehicle radius to 80 miles. Council agreed to continue evaluating options and revisit the matter following the late June committee meeting.
 - **Public Works** – The committee will meet on May 26th at 4:00pm.
 - **Parks and Recreation** – There is a meeting this Thursday at 5:05pm.
 - **Personnel Committee** – No Report.
- C. **City Attorney** – John Kragt reported he continues reviewing the draft UTV ordinance and researching enforcement options related to nuisance and junk vehicle regulations. He stated he would review code placement for the proposed ordinance revisions and prepare updates for possible action at a future council meeting.
- D. **Public Works** – Director Dave Breazeale reported the Public Works Committee will meet on June 26th at 4:00 PM to review updated TIF data and finalize closeout items related to the SS4A grant. The crew are also getting everything ready for Memorial Day weekend, mowing the cemetery, finishing the painting of the lines downtown, and sweeping. Crew Member Kevin is putting up street signs and that project is about 40% completed. Breazeale met with city residents today regarding the sewer lines and hook-up plans, including the location of their services. He spent about two hours this morning loading up the grader as it sold for \$5,800 at auction. Breazeale also received a letter of resignation from one of the public works crew members as he is going to pursue a different career.
- E. **Police** – Police Chief Mike Suniga stated they have been dealing with a lot of felonies. One case consumed about 18 hours of investigation including calling out additional officers. The recruitment efforts for the department’s vacant officer position continue to be a priority. He stated the national recruitment posting has generated online interest but limited applicant response. Chief Suniga also discussed possible recruitment incentives, including a signing bonus

and expanded take-home vehicle eligibility, which will continue to be evaluated by the Public Safety Committee.

- F. **Fire** – Chief Joel Bell was excused.
- G. **Clerk-Treasurer** – Clerk-Treasurer Julie Flyckt reported she has been working on putting together documents for the workshop. The annual financial report is also due next week. Deputy Clerk Treasurer I Renee is working on water reports with the Public Works crew for the water efficiency report. Deputy Clerk Treasurer II Michelle has been working on the cemetery map data ensuring it is accurate. She is also working on the requested IRS documentation and W-9 verification requirements for the grant a committee is working on.
- H. **Community Development** – Community Development Director Tom Reese reported working on the community forestry efforts and coordination of the Community Forestry RFQ process. The RFQ will be published tomorrow. Additional updates were provided regarding downtown development and related planning activities.

ADJOURNMENT

With no further comments or business to come before the council, Mayor Yaeger adjourned the remote and in person meeting at 8:09pm.

Michelle Asmussen, Deputy Clerk-Treasurer

Julie Flyckt, Clerk-Treasurer

THIS FORM IS INTENDED FOR USE BY LOCAL AUTHORITIES HAVING JURISDICTION (AHJ) IN THE EVENT THEY DO NOT HAVE A PERMIT FORM SPECIFIC FOR RETAIL FIREWORKS SALES AT A CONSUMER FIREWORKS RETAIL SALES (CFRS) FACILITY. IT IS NOT MEANT TO BE REQUIRED IN ADDITION TO OR IN LIEU OF ANY LOCAL PERMITTING FORM AND/OR PROCESS THAT MAY EXIST WITH THE LOCAL AHJ.

Directions: Provided the local jurisdiction has no permit form of their own, complete this permit application and submit it with the local AHJ portion of your Retail Fireworks Stand License to the jurisdiction in which you wish to run your CFRS facility.

WASHINGTON STATE FIREWORKS RETAIL SALES PERMIT APPLICATION

Applicant Information New/First Time Applicant Previous Permit Holder

J&M LLC
 Name of Group, Organization, or Person (Last, First, Middle Initial, and Date of Birth) issued the Fireworks Retailer License
 HUGHES, JACK C 3/4/1958
 Name of Permit Applicant (Last, First, Middle Initial, and Date of Birth)
 PO Box 603 Oroville, WA 98844
 Permit Applicant Mailing Address (Complete including Street, City, State, and ZIP Code)
 (509) 322-5618 Phone Number mary@jmlcwa.com E-Mail Address (509) 322-5618 Local Business Number (if required)

CFRS Facility Information Stand Tent Other: _____ Size: 400 Square Feet/Dimensions
 Specify
 RITZ FOOD MART 1507 S. BAUMAN ROAD
 CFRS Facility Address (Complete including Street, City, State, and ZIP Code)
 AMR HOLDINGS LLC () Phone Number 1935230700755 Parcel Number for Stand Location

Fireworks Supplier Information List all of the licensed fireworks wholesalers who will be supplying this stand product

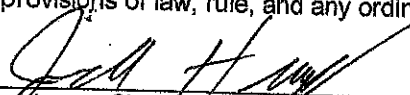
J&M LLC PO Box 603 Oroville, WA 98844

Storage Information On Site Off Site: _____
 Storage Address (Complete including Street, City, State, and ZIP Code)
 Sales Structure Detached Building Truck/Trailer Other: _____
 Specify

CHECKLIST FOR SUBMISSION Check with the local AHJ for all applicable submission dates and deadlines:

- Application/Permit Fee Insurance Certificate (\$1,000,000) Clean-Up Bond Fee (if applicable)
- Valid Washington State Fireworks Retailer License Property Owners Written Permission
- Detailed Site Plan Interior Plan (required for tents and "other" facilities)

I hereby certify the information in this application is true and correct. I am aware of and agree to comply with all relevant provisions of law, rule, and any ordinance of the state of Washington and the city/county permitting this CFRS Facility.


 Signature of Permit Applicant

JACK HUGHES
 Printed Name of Permit Applicant

5-1-26
 Date of Signature

FIRE CODE AUTHORITY HAVING JURISDICTION APPROVED DENIED

Permit Number: _____ Approved By: _____ Date of Approval: _____

SEE BACK OF THIS FORM FOR ANY RESTRICTIONS, CONDITIONS, OR NOTATIONS ON THIS PERMIT

Signature of Permitting Official: _____ Printed Name and Title: _____ Date of Signature: _____

THE FIREWORKS RETAILER LICENSE HOLDER (LICENSEE) SHALL RETAIN THIS PERMIT WITH THE ASSOCIATED FIREWORKS RETAILER LICENSE AND MAKE THEM BOTH AVAILABLE FOR INSPECTION AT ANY TIME THE STAND IS IN OPERATION



Washington State Patrol Fire Protection Bureau
Office of the State Fire Marshal

G24811

CONSUMER FIREWORKS RETAIL SALES (CFRS) FACILITY LICENSE

Stand Number - SN-16676

Licensee Data

J & M LLC
Post Office Box 1463
Oroville WA 98844
License Number WSPFL 01656
Phone Number (509) 322-5618

Operational Data

Wholesaler: J & M LLC
County of Operation: Adams
Operates For: RITZVILLE FOURSQUARE
Stand Operated By: CHURCH

Date of Issue: February 4, 2026

Date of Expiration: January 31, 2027

Consumer Fireworks Retailer Licenses issued after May are ONLY valid for New Years Sales

This license is NOT valid without a permit from a local fire code official/authority having jurisdiction. This license allows for operation of a single location/stand for retail sales to the public of state legal consumer fireworks purchased only from a licensed fireworks wholesaler.

THIS LICENSE PORTION ACCOMPANIES YOUR LOCAL PERMIT APPLICATION

J&M LLC DISCOUNT FIREWORKS
SPECIALTY LEASE AGREEMENT

THIS LEASE made and entered into as of the Date of Lease, by and between RITZ FOOD MART and JACK HUGHES, doing business as J & M L.L.C.

The following is agreed upon between RITZ FOOD MART and Jack Hughes:

A: Date of Lease of space in parking lot: June 17, 2026 to July 10, 2026.

B: Ritz Food Mart is not liable for fireworks stand or merchandise inside fireworks stand located at:

Ritz Food Mart
Conoco
1507 S. Baumann Rd
Ritzville, WA 99169

J & M L.L.C. assumes all responsibility for personal property and merchandise.

C: J&M will pay a donation to Ritzville Foursquare Church: \$1000.00


D: Fireworks stand to be operated by a charitable organization.

E: Surrounding area of firework stand to be kept free of debris during 24 days of operation.

F: If the sale of fireworks is banned by the State of Washington or by the city of Ritzville due to fire danger, this lease if void.

5-15-26
DATE:

RITZ FOOD MART



JACK HUGHES
J & M L.L.C.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
5/19/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

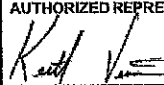
PRODUCER Acisure Great Lakes Partners Insurance Services, LLC 223 West Grand River Ave #1 Howell MI 48843 License#: BR-1796277	CONTACT NAME: PHONE (A/C, No, Ext): _____ FAX (A/C, No): _____ E-MAIL: _____ ADDRESS: _____	
	INSURER(S) AFFORDING COVERAGE	
INSURED R. Brown, Inc. 9400 Inspiration Drive Missoula MT 59808 License#: BR-1796277 MONTHS: 01	INSURER A: Palomar Excess and Surplus Insurance Company NAIC # 16754	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER: 1391740554** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSP	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			AESPLMR-GL-26-00128	5/1/2026	5/1/2027	EACH OCCURRENCE	\$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$ 1,000,000
								\$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE OTHER	
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Additional Insured: J&M L.L.C.
P.O. BOX 1463
OROVILLE, WA 98844
RITZVILLE FOOD MART
CONOCO
1507 S. BAUMANN ROAD
RITZVILLE, WA 99169
ALL AGENTS & ASSIGNS
See Attached...

CERTIFICATE HOLDER J&M L.L.C. P.O. Box 1463 Oroville WA 98844	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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ADDITIONAL REMARKS SCHEDULE

AGENCY Acrisure Great Lakes Partners Insurance Services, LLC		NAMED INSURED R. Brown, Inc. 9400 Inspiration Drive Missoula MT 59808	
POLICY NUMBER		EFFECTIVE DATE:	
CARRIER	NAIC CODE		

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: 25 FORM TITLE: CERTIFICATE OF LIABILITY INSURANCE

Address of insured premises: RITZVILLE FOOD MART
 CONOCO
 1507 S. BAUMANN ROAD RITZVILLE, WA 99169

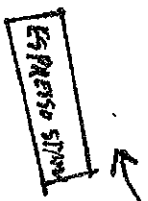
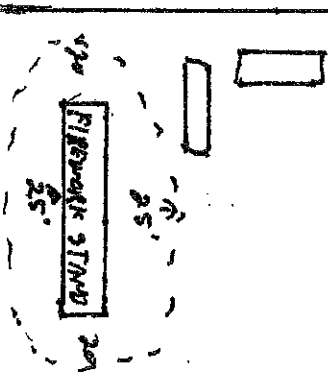
Period of operation: June 15, 2026 thru July 15, 2026

SMITHS

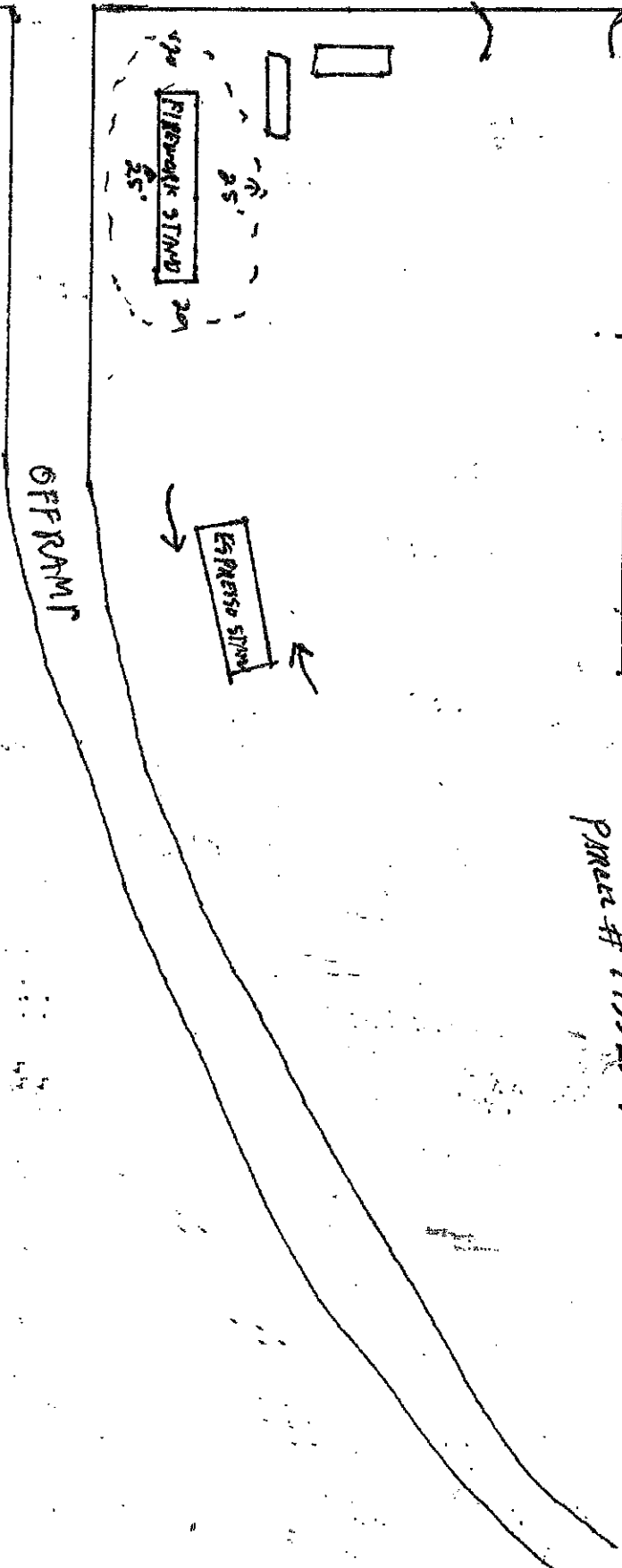
BRAWN

RITA BOB MARI
15075 S. BRAWN RD
MIZULIE WA.

Parcel # 1935230700755



OFF RAMP



J&M LLC

DISCOUNT FIREWORKS

PO BOX 1463

OROVILLE, WA 98844

(509) 322-5618 CELL (CALL DO NOT TEXT)

maryhughes3411@gmail.com

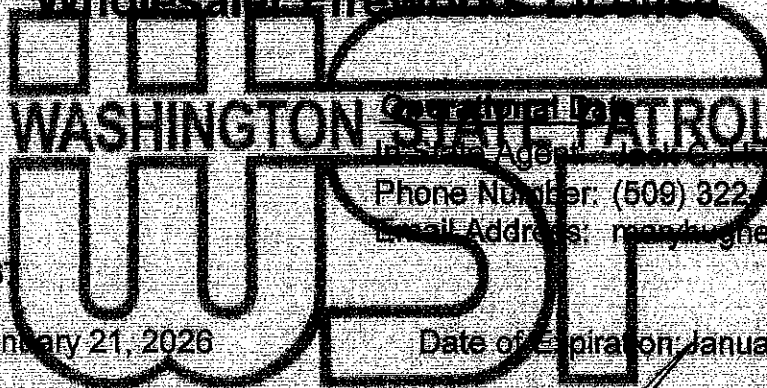
CONTACT NAME: JACK HUGHES



Washington State Patrol Fire Protection Bureau
Office of the State Fire Marshal

G24747

Wholesaler Fireworks License



Licensee Data

J & M, LLC
Post Office Box 603
Oroville, WA 98844
License Number: C-0426

Operational Data

In State Agent: Jack C. Hughes
Phone Number: (509) 322-3618
Email Address: manyhughes3411@gmail.com

Date of Issue: January 21, 2026

Date of Expiration: January 31, 2027

State Fire Marshal

Licensee Signature

ORDINANCE NO. 2208

AN ORDINANCE ALLOWING THE OPERATION OF WHEELED ALL-TERRAIN VEHICLES, AS DESCRIBED IN CHAPTER 46.09 RCW, ON CITY-MAINTAINED STREETS AND ROADS WITH POSTED SPEED LIMITS OF THIRTY-FIVE (35) MILES PER HOUR OR LESS

WHEREAS, Chapter 46.09 RCW authorizes cities and counties to regulate the operation of wheeled all-terrain vehicles on public roadways under their jurisdiction; and

WHEREAS, RCW 46.09.310 defines "wheeled all-terrain vehicles" and classifies such vehicles as non-highway vehicles; and

WHEREAS, RCW 46.09.455 authorizes the operation of wheeled all-terrain vehicles on public roadways with posted speed limits of thirty-five (35) miles per hour or less, unless otherwise prohibited by local ordinance; and

WHEREAS, the City Council of the City of Ritzville finds that allowing the operation of wheeled all-terrain vehicles on qualifying city-maintained streets and roads will provide transportation and recreational benefits to residents and visitors while maintaining public safety; and

WHEREAS, the City Council finds it to be in the best interest of the public to authorize the operation of wheeled all-terrain vehicles on city-maintained streets and roads within the City of Ritzville that have posted speed limits of thirty-five (35) miles per hour or less, except where specifically prohibited by law or by future resolution or ordinance of the City Council;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RITZVILLE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Chapter 8.12 of the Ritzville City Code is hereby amended to add Section 8.12.090 as follows:

8.12.090 WHEELED ALL-TERRAIN VEHICLES

A. Authorization.

Wheeled all-terrain vehicles, as defined in Chapter 46.09 RCW, may be operated on all city-maintained streets and roads within the City of Ritzville having posted speed limits of thirty-five (35) miles per hour or less, except where prohibited by posted signage, applicable law, or by future ordinance or resolution of the City Council.

B. Compliance with Law.

All operators of wheeled all-terrain vehicles within the City of Ritzville shall comply with all applicable provisions of Chapter 46.09 RCW, Chapter 46.61 RCW, and all other applicable local, state, and federal laws, regulations, and safety requirements.

C. Driver Licensing and Equipment.

Operators must possess a valid driver's license and the wheeled all-terrain vehicle must meet all equipment, registration, and operational requirements established under Washington State law.

Section 2. Severability.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this ordinance.

Section 3. Effective Date

This ordinance shall take effect and be in full force five (5) days after publication as required by law.

READ in open meeting, PASSED by the City Council of the City of Ritzville, Washington, and ORDERED PUBLISHED this 2nd day of June, 2026.

Scott Yaeger, Mayor

ATTEST:

APPROVED AS TO FORM:

Julie Flyckt, Clerk-Treasurer

John Kragt, City Attorney

ORDINANCE NO. 2208

AN ORDINANCE ALLOWING THE OPERATION OF WHEELED ALL-TERRAIN VEHICLES, AS DESCRIBED IN CHAPTER 46.09 RCW, ON CITY-MAINTAINED STREETS AND ROADS WITH POSTED SPEED LIMITS OF THIRTY-FIVE (35) MILES PER HOUR OR LESS

WHEREAS, Chapter 46.09 RCW authorizes cities and counties to regulate the operation of wheeled all-terrain vehicles on public roadways under their jurisdiction; and

WHEREAS, RCW 46.09.310 defines "wheeled all-terrain vehicles" and classifies such vehicles as non-highway vehicles; and

WHEREAS, RCW 46.09.455 authorizes the operation of wheeled all-terrain vehicles on public roadways with posted speed limits of thirty-five (35) miles per hour or less, unless otherwise prohibited by local ordinance; and

WHEREAS, the City Council of the City of Ritzville finds that allowing the operation of wheeled all-terrain vehicles on qualifying city-maintained streets and roads will provide transportation and recreational benefits to residents and visitors while maintaining public safety; and

WHEREAS, the City Council finds it to be in the best interest of the public to authorize the operation of wheeled all-terrain vehicles on city-maintained streets and roads within the City of Ritzville that have posted speed limits of thirty-five (35) miles per hour or less, except where specifically prohibited by law or by future resolution or ordinance of the City Council;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RITZVILLE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Chapter 8.12 Traffic Regulations of the Ritzville City Code is hereby amended to add Section 8.12.090 as follows:

8.12.090 WHEELED ALL-TERRAIN VEHICLES

A. Authorization.

Wheeled all-terrain vehicles, as defined in Chapter 46.09 RCW, may be operated on all city-maintained streets and roads within the City of Ritzville having posted speed limits of thirty-five (35) miles per hour or less, except where prohibited by posted signage, applicable law, or by future ordinance or resolution of the City Council.

B. Compliance with Law.

All operators of wheeled all-terrain vehicles within the City of Ritzville shall comply with all applicable provisions of Chapter 46.09 RCW, Chapter 46.61 RCW, and all other applicable local, state, and federal laws, regulations, and safety requirements.

C. Driver Licensing and Equipment.

Operators must possess a valid driver's license, and the wheeled all-terrain vehicle must meet all equipment, registration, and operational requirements established under Washington State law.

Section 2. Severability.

If any section, subsection, sentence, clause, or phrase of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this ordinance.

Section 3. Effective Date

This ordinance shall take effect and be in full force five (5) days after publication as required by law.

READ in open meeting, PASSED by the City Council of the City of Ritzville, Washington, and ORDERED PUBLISHED this 2nd day of June, 2026.

Scott Yaeger, Mayor

ATTEST:

APPROVED AS TO FORM:

Julie Flyckt, Clerk-Treasurer

John Kragt, City Attorney



CITY of
Ritzville
WASHINGTON
RESOLUTION NO. 2026-03

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RITZVILLE, WASHINGTON,
DECLARING CERTAIN PROPERTY AS SURPLUS**

WHEREAS, the City of Ritzville is the owner of certain property described below; and it has been determined that the City has no further use of certain item(s); and

WHEREAS, the City agrees to transfer the radio items with the serial numbers listed below as per police department requirements; and

WHEREAS, radio items are becoming obsolete for our purpose and there is no value for the spare parts and accessories; and

NOW, THEREFORE, BE IT RESOLVED that the property listed below be declared surplus property and to be transferred as allowed per RCW 39.33.010 allowing the intergovernmental transfer to East Adams Rural Ambulance Association as approved by motion:

Surplus Inventory

Motorola XTS3000	Serial #	Hand Mic	Model #	Minimum Value
	620CDN1882	Yes		\$100
	620CDN1879	No		\$100
	620CDN1880	Yes		\$100
	620CDN1881	Yes		\$100
Batteries XTS3000				
	None		NTN9862B	None
	None		NTN9862B	None
Chargers XTS3000				
	06483776736248MKK01			\$100
	2073MKG0101Y1			\$100
	06463776736248MKL01			\$100

PASSED by the City Council of the City of Ritzville, Washington this 2nd day of June, 2026.

Scott Yaeger, Mayor

ATTEST:

Julie Flyckt, Clerk-Treasurer



RESOLUTION NO. 2026-04

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RITZVILLE
UPDATING THE CITY PROCUREMENT POLICIES AND PROCEDURES**

WHEREAS, the City of Ritzville and its City Council recognize the importance of sound fiscal planning and clear policies and guidelines for financial management; and,

WHEREAS, procurement policies and procedures have been reviewed and updated by the City of Ritzville and City Council to guide procurement planning and management and to serve as City Council's approved expectations for council members, city staff, citizens and other interested parties who may do business with the city,

NOW, THEREFORE BE IT RESOLVED, that the Procurement Policies and Procedures of the City of Ritzville is hereby approved by the City Council of the City of Ritzville.

The Mayor is authorized to execute on behalf of the City any additional documents necessary to carry out the authorizations and approvals of this Resolution.

PASSED by unanimous vote of the City Council of the City of Ritzville this 2nd day of June, 2026.

Scott Yaeger, Mayor

ATTEST:

Julie Flyckt, Clerk-Treasurer



Procurement Policies & Procedures

November 9, 2020

June 2, 2026

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SECTION 1: POLICY PURPOSE

The purpose of this policy is to implement the requirements of state law and, when applicable, federal guidance with regards to procurement of goods and services and the bidding on public contracts for public works, goods, services, supplies, and materials. It is the City’s policy to follow state and, when applicable, federal requirements with regard to the expenditure of public funds, to provide a fair forum for those interested in bidding on public contracts, and to help ensure that public contracts are performed satisfactorily and efficiently at least cost to the public, while avoiding fraud, waste, and favoritism in their award. For federally funded purchases and contracts, the purpose of this policy is to also ensure that there is no abuse of federal funds and that all allowable costs are accorded consistent treatment.

All contract approvals and directly related purchasing actions taken through the effective date of this policy are hereby expressly ratified.

Except as otherwise expressly provided herein, the provisions of this policy are intended solely as a convenience and reference guide for City officials and employees. Nothing in this policy is intended to create any liability for or against the City. Without limitation of the foregoing, nothing in this policy is intended to create any enforceable right, entitlement, or cause of action in or for any third parties.

SECTION 2: DEFINITIONS and ACRONYMS

- a. “Architectural and Engineering services” means services rendered by any person, other than a City employee, to perform activities within the scope of the professional practice of architecture RCW 18.08, professional practice of engineering and land surveying RCW 18.43, and/or professional practice of landscape architecture RCW 18.96.
- b. “Bid splitting” means breaking a public work project or purchase of equipment or supplies into segments. The City may not break a public works project to avoid compliance with bidding statutes. RCW 35.23.352(1).
- c. "Contract" means a contract in writing for the execution of a fixed or determinable amount duly awarded after advertisement and competitive bid, or a contract awarded under the small works roster process in RCW 39.04.155.
- d. “DES” – Washington’s Department of Enterprise Services.
- e. “Formal competitive bid” is the process of advertising and receiving sealed written bids from prospective vendors. The selection of the vendor is primarily based on the lowest cost from a responsible vendor.
- f. “Informal competitive quotes” are price quotes from vendors that are obtained using a variety of mediums such as phone, fax, e-mail, or writing. Results must be documented and submitted to the Clerk Treasurer Department. The selection of the vendor is primarily based on the lowest cost from a responsible vendor.

- g. "Interlocal agreements" are the exercise of governmental powers in a joint or cooperative undertaking with another public agency.
- h. "RMC" – Ritzville Municipal Code.
- i. "MRSC" – Municipal Research Services Center.
- j. "Ordinary maintenance" is work not performed by contract and that is performed on a regularly scheduled basis (e.g. daily, weekly, seasonally, semiannually, but not less frequently than once per year), to service, check or replace items that are not broken; or work not performed by contract that is not regularly scheduled but is required to maintain the asset so that repair does not become necessary.
- k. "OSP" – Washington's Office of State Procurement.
- l. "Personal services" – interchangeable with professional services – services that involve technical expertise provided by a consultant to accomplish a specific study, project, task, or other work. These activities and products are mostly intellectual in nature, and they do not include Architectural and Engineering services. Example of services include accounting, legal, comprehensive planning, and real estate services.
- m. "Professional services" – see personal services.
- n. "Public work," as defined in RCW 39.04.010, means a complete project, and includes all work, construction, alteration, repair, or improvement other than ordinary maintenance executed at the cost of the City or which is by law a lien or charge on any City property. Public work projects include the related materials, supplies, and equipment to complete the project.
- o. "Purchased services" – different from personal services in that these services are generally routine, repetitive, or mechanical in nature and supports the City's day to day operations. Purchased services include janitorial, debt collections, equipment service agreements, machine repair, or delivery services. (May include ordinary maintenance.)
- p. "RCW" – Revised Code of Washington.
- q. "RFP - Request for Proposal" means a process that requests interested firms to submit a statement of their proposal for completing a project. Proposals are evaluated based upon the suitability, practicality, quality of the proposal and experience and cost.
- r. "RFQ - Request for Qualifications" means a request only for a firm's general capabilities, including a list of principals, previous projects, number of employees, and licenses. An RFQ does not include pricing information.
- s. "Small Works Roster" is a roster of qualified contractors maintained for use in a modified formal bid process. When the contract amount for a public works project does not exceed the threshold

established by RCW 39.04.152, the City may follow the small works roster process for construction of a public work or improvement as an alternative to formal competitive bid requirements.

t. "Sole Source Supplier" occurs when purchase is clearly and legitimately limited to a single supplier. These situations often arise when an agency has specific technological requirements. Examples include: (a) licensed, copyrighted, or patented products or services that only one vendor provides; (b) new equipment or products that must be compatible with existing equipment or products; (c) proprietary or custom-built software or information systems that only one vendor provides; and (d) products or services where only one vendor meets the required certifications or statutory requirements. (RCW 39.04.280(1)(a)). Requires Council Approval.

u. "Use Tax" is a tax on the use of goods or certain services in Washington when sales tax has not been paid. Goods used in Washington are subject to either sales or use tax, but not both.

v. "WAC" – Washington Administrative Code

SECTION 3: GENERAL PROVISIONS

3.1 Purchasing Code of Ethics

To instill public confidence in the award of public contracts and the expenditure of public funds, the City adopts the following code of ethics regarding public contracting:

- a. Actions of City employees shall be impartial and fair;
- b. City decisions and policies shall be made in compliance with required procedures and within the proper channels of government structure;
- c. Public employment shall not be used for personal gain, and City employees shall not solicit, accept, or agree to accept any gratuity for themselves, their families, or others that would or could result in personal gain. Purchasing decisions shall be made impartially, based upon the City's specifications for the contract and the responses of those bidding on the contract; and
- d. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

3.2 Controlling Laws

The expenditure of public funds for the purchase of and contracting for goods, services, supplies, and materials shall comply with all applicable state law requirements as set forth in the Revised Code of Washington (RCW) and the Washington Administrative Code (WAC). Where this policy conflicts with state law requirements, the more restrictive provision shall prevail.

Where this policy is silent with regards to purchasing and/or bidding requirements, state law shall prevail. Purchases and/or contracts that include federal funding shall also comply with the Uniform

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, published under Title 2 of the Code of Federal Regulations (2 CFR 200), hereinafter referred to as the Uniform Purchasing Guidance.

3.3 Monitoring and Compliance

The Department Head shall implement, monitor, and enforce these policies. In the event of any conflict in procurement requirements or questions about proper procedure or other requirements, the matter shall be referred to the Mayor and/or the Mayor's designee for further action. Willful or intentional violations of public procurement requirements may result in personal penalties, financial liabilities, and/or discipline (RCW 39.30.020).

In addition to the enforcement of these policies, the Department Head shall ensure that reasonable measures are taken to safeguard protected, personally identifiable information and other information the federal awarding agency or pass-through entity designates as sensitive or that the City considers sensitive consistent with applicable federal, state, and local laws regarding privacy and obligations of confidentiality.

3.4 Proper Authorization/Certifications

Only authorized employees acting within the scope of their authority may obligate the City in the acquisition of goods or services. Any employee purchasing goods on behalf of the City without proper authorization may be personally liable to the vendor and/or to the City and subject to disciplinary action.

To assure that expenditures are proper and in accordance with the terms and conditions of the federal or state award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreement must include a certification, signed by an official who is authorized to legally bind the City, which reads as follows:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims, or otherwise. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812.)"

3.5 Budget Sufficiency

Each Department Head must ensure that purchases are initiated only when the departmental budget is sufficient to cover the anticipated cost. Expenditures that exceed departmental appropriations require a budget amendment approved by City Council. Requests for budget amendments must be submitted in writing and shall be approved by the requesting director or manager and forwarded to the Mayor and Clerk-Treasurer for review prior to being forwarded to the City Council for approval.

3.6 Financing

If a Department Head is requesting financing for equipment or vehicles, it is necessary to work with the Clerk-Treasurer. Financing documentation shall be included as part of the documentation for City Council approval to authorize Mayor or designee to sign loan or bond documents.

3.7 Breaking Down or Bid Splitting Purchases

The breaking down or bid splitting of any purchase or contract into units or phases for the purpose of avoiding the maximum dollar amount is prohibited.

3.8 Cost

Purchase cost includes sales tax, use tax, delivery charges, and any related miscellaneous charges.

3.9 Local Businesses

Local businesses should be encouraged to submit bids on City procurements that are open to everybody. When determining the lowest bid on purchase of supplies, materials, or equipment, the City may, whenever indicated in advance, take into consideration sales and/or B&O tax revenue it would receive from a supplier located within its boundaries pursuant to RCW 39.30.040.

3.10 Purchasing Limitations

- a. Expenditures are required to be included in the annual budget.
- b. Purchase limitations apply to the aggregate cost of individual items, whether purchase in one order or over a series of orders. Cost is inclusive of sales tax, use tax, delivery charges, and any related miscellaneous charges.
- c. Services contracts require Mayor and Council authorization.
- d. Contracts of any amount that are not consistent with the adopted budget require Mayor and Council approval.
- e. The Mayor or designee shall present any contract to the Council for approval.
- f. Purchases in the amount of \$1,000 to \$5,000 must be approved by the Mayor.
- g. All purchases between \$5,000 and \$10,000 shall be approved by the Mayor and Finance Committee.

3.11 Exemptions

The City may exempt, from competitive bidding, certain categories of contracts for public services, as outlined in RCW 39.04.280. The following are exempt from the bidding provisions of this chapter:

- a. Services except as otherwise provided by the council by policy and those services required to be bid by State law;
- b. The purchase of insurance and bonds;
- c. Those purchases of goods, materials, supplies, and equipment at a public or private auction where the items can be obtained at a competitive price;
- d. Purchases that are clearly and legitimately limited to a single source of supply;
- e. Purchases involving special facilities or market conditions; and
- f. Purchases in the event of an emergency.

3.12 Lowest Responsible Bidder

The City will award work based on comprehensive evaluation of vendor ability, integrity, quality, judgment, experience, and efficiency, per RCW 39.04.350. Legislation ESSB 5418 allows the City to award a contract to the second lowest bidder in limited circumstances if the lowest bidder has

submitted a project within the past three years that was late, over budget, or did not meet specifications.

3.13 Bid Rejection

The City reserves the right to reject any bid not in substantial compliance with the bid documents, specifications, and/or failure to meet the Bidder responsibility criteria identified in RCW 39.04.350 and may reject for good cause any or all bids upon a finding that it is in the public interest to do so.

3.14 Budgeted Purchases

Budgeted purchases are those expenditures which have been approved through the adoption of the City's budget. Re-stocking supplies, materials, parts, utility services, everyday maintenance of the City's equipment, grounds and buildings fall under budgeted items. All purchases within this scope, if possible, will be purchased locally and at the best cost/value. Budgeted purchases shall have pre-authorization by the Department Head.

3.15 Contract Authority

After presentation to the council for approval, the City Council authorizes the Mayor to enter into and execute contracts, so long as the contract is consistent with the approved budget for the City, and the City's liability under the contract does not exceed available fund balances.

Department Heads or their designees shall be responsible for verifying the availability of fund balances for any contracts, agreements or purchases attributable to their departments.

All Public Works projects and contracts will be approved through City Council.

3.16 Day Labor

City employees may be used to perform public works projects with an estimated cost up to \$75,000 (single craft) or \$150,000 (multiple craft). For larger projects, the City must contract with a responsible contractor.

3.17 Unit Price Contracts

A unit price contract is authorized for "on call" public Works contracts per RCW 39.04.235. A unit price contract means a completely bid contract in which public works are anticipated on a recurring basis, under which the contractor agrees to a fixed period indefinite quantity delivery of work, at a defined unit price, for each category of work.

- a. Unit priced contracts must be executed for an initial contract term not to exceed three years, with the City having the option of extending or renewing the unit priced contract for one additional year.
- b. Invitations for unit price bids shall include for the purposes of the bid evaluation, estimated quantities of the anticipated types of works or trades, and specify how the City will issue or release work assignments, work orders, or task authorizations pursuant to a unit priced contract for projects, tasks, or other work based on the hourly rates or unit prices bid by the contractor. Contracts must be awarded to the lowest responsible bidder as per RCW 39.04.010. Whenever possible, the City must invite at least one proposal from a certified minority or woman contractor who otherwise qualifies under this section.
- c. Unit price contractors shall pay prevailing wages for all work that would otherwise be subject to the requirement of RCW 39.12. Prevailing wages for all work performed pursuant to each work order must be the prevailing wage rates in effect at the beginning date for each contract year. Unit priced contracts must have prevailing wage rates updated annually. Intents and affidavits

for prevailing wages paid must be submitted annually for all work completed within the previous 12-month period of the unit priced contract.

- d. Contracts must be awarded to the lowest responsible bidder as provided in RCW **39.04.010**. Whenever possible, the public body must invite at least one proposal from a certified minority or woman contractor who otherwise qualifies under this section.

SECTION 4: FEDERAL AND GRANT FUNDING

If federal or state funding, financial assistance, or grant funding is involved in the proposed acquisition or contract, the solicitation requirements and clauses should be obtained from the appropriate granting entity and all required grant management procedures must be followed.

Title 2 - U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires federal award recipients to establish and follow internal controls to ensure compliance with program requirements. These controls include understanding grant requirements and monitoring the effectiveness of established controls. Uniform Guidance also requires recipients to follow their own documented procurement procedures, which must reflect the most restrictive of applicable state, local, and federal laws. All City Departments must use the most restrictive of these requirements when using federal funding. Further, the City Departments must follow the written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, awarding, and administration of contracts procured with federal funds as outlined in this procurement policy.

When federal funds are used, the City shall take all necessary affirmative steps to ensure that small businesses, minority-owned businesses, women's business enterprises, disadvantaged business enterprises (DBE), veteran-owned businesses, and labor surplus area firms are used whenever possible, consistent with 2 CFR 200.321 and all applicable grant requirements.

Affirmative steps may include, but are not limited to:

1. Including qualified small businesses, minority-owned businesses, women-owned businesses, disadvantaged business enterprises (DBE), and veteran-owned businesses on solicitation lists;
2. Assuring that such businesses are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by such businesses;
4. Establishing delivery schedules, where practical, that encourage participation by such businesses;
5. Using the services and assistance of the U.S. Small Business Administration, Minority Business Development Agency, Washington State Office of Minority and Women's Business Enterprises (OMWBE), Washington Department of Veterans Affairs, and other applicable local, state, and federal agencies or organizations; and
6. Requiring prime contractors, when subcontracting is permitted, to take the same affirmative steps in selecting subcontractors.

The City shall maintain documentation of outreach efforts, solicitations, and contractor selection for federally funded procurements in accordance with grant requirements and applicable record retention requirements.

SECTION 5: PROCUREMENT THRESHOLDS

5.1 Small Purchase Procedures –Less than \$7,500

Purchase of materials, supplies, equipment, or services not connected to a public works project in an amount of \$7,500 or less requires no competitive bidding as authorized by the City Council as follows:

- a. Competitive quotes are not required for purchases below \$7,500.
- b. A minimum of two to three informal quotes (verbal, email, or documented phone quotes) must be obtained whenever practicable.
- c. Purchases must be documented with an invoice or receipt and approved per departmental procedures (City Financial Policies).
- d. Equipment purchases of items under \$5,000 shall be considered small tools and minor equipment. Equipment purchases greater than \$5,000 shall be considered capital equipment (City Financial Policies).
- e. Departments shall retain documentation of quotes and vendor selection.
- f. The lowest responsible quote should be selected unless justification is provided and documented.

SECTION 6: CONSULTING SERVICES

The following consulting services advertisement or roster procedures are established for use by the City pursuant to RCW 39.80.030:

a. Consulting Services

This chapter covers Professional Service (A&E, non-A&E, and Purchased services) on Federal Aid projects. The policies outlined in this chapter are mandatory for Local Agencies to be eligible for reimbursement of Federal Highway Administration (FHWA) funds for consultants. Local Agencies using state funds may use this chapter or they must comply with RCW Chapters 39.26 and RCW 39.80. Where federal, state, or grant-funded programs impose additional procurement requirements, those requirements shall apply in addition to this policy. References to FHWA, Local Agency Guidelines, Brooks Act requirements, or other specialized procurement requirements shall apply only when required by the applicable funding source. Consulting services are professional services that have primarily intellectual output or product and include architectural and engineering services as defined in RCW 39.80.020 or Non-A&E Professional Services Consultants Professions outside the fields described in RCW 39.80 may provide such consulting services such as long-range planning and studies, economic analyses, and ROW activities. These consulting services are provided through professional services agreements RCW 39.26. The basic difference between procuring professional services and A&E services consultants is the consultant fees may be considered in the evaluation and selection of professional services consultants but cannot be considered in selecting A&E services consultants.

b. Publication

At least once a year, MRSC shall, on behalf of the City, publish in a newspaper of general circulation within the municipality's jurisdiction a notice of the existence of the consulting services roster and solicit the names of consultants for the consulting services roster. MRSC

shall add responsible consultants to the consulting services roster at any time that a consultant completes the online application provided by MRSC, upload a Statement of Qualifications, and meets minimum State requirements for roster listing.

c. Review and Selection of the Statement of Qualifications Proposals

The City shall use the following process to select the most highly qualified Architectural or Engineering firm off of the Consulting Services Roster to provide the required services:

1. The City Council shall establish criteria that the Department Head, or their designee, must consider in evaluating Architectural or Engineering firms for a given project. Such criteria shall include a plan to ensure that minority and women-owned firms and veteran-owned firms are afforded the maximum practicable opportunity to compete for and obtain public contracts for architectural or engineering services. The level of participation by minority and women-owned firms and veteran-owned firms shall be consistent with their general availability within the jurisdiction of the City.
2. The Department Head, or their designee, shall evaluate the written statements of qualifications and performance data on file with the City at the time that architectural or engineering services are required;
 - o Such evaluations shall be based on the criteria established by the City Council; and
 - o The Department Head, or their designee, shall conduct discussions with one or more firms regarding anticipated concepts and the relative utility of alternative methods of approach for furnishing the required services. One of the following is required as part of the consultant selection process:
 1. "Live" Interviews and Presentation of the RFQ by Consultant Individuals or Teams – Provides for interaction with the Agency and showcases the consultant's presentation skills. This method provides the agency with a more personal interaction with the consultant. This method does increase travel time and costs to the applicant.
 2. Electronic Interviews – This method provides for many of the same benefits as live interviews, but eliminates the travel costs, while providing the agency with direct interaction with the consultant.
 3. Telephone Interviews – This method provides for interaction but eliminates travel time and cost. This approach offers the least interaction with the consultant and is often reserved for smaller projects
 - o The firm deemed most highly qualified by the City to do the project will be selected upon approval by the City Council.

d. Award

The City Council considers the proposal received and awards the contract.

e. Agreements

Agreements for architects, landscape architects, land surveying, and engineering services

are defined in 48 CFR 36.601-4, in the Brooks Act USC 1102, and outlined in RCW 39.80.

The definitions of these four professions are described in RCW 18.08, 18.43, and 18.96.

The basic steps for entering into a consultant agreement are:

1. Determine the need for services.
2. Advertise the need for services.
3. Evaluate the applicants' qualifications.
4. Interview the top three candidates.
5. Select the single most qualified firm.
6. Negotiate with the most qualified firm.
7. Local Programs Engineer (LPE) review on all non-DBE agreements.
8. Execute the agreement.

Agreement Types/Payment Options – The following are the types of agreements that contain acceptable methods of payment for FHWA funded projects. Consultant agreements are available at Consultant Agreements & Indirect Cost Rate Information. The two agreement types are Cost Plus Fixed Fee and Negotiated Hourly Rate. All agreements must include a direct labor rate list for Cost Plus a Fixed Fee agreements and an Actuals Not to Exceed (ANTE) rate table for Negotiated Hourly agreements.

f. Multi-Year Agreement

Master agreements may be used for recurring services for up to five years, provided each task or project is authorized through a written scope and budget, and is consistent with the original agreement terms.

g. Contract Requirements

All professional services must be governed by a written agreement outlining scope of work, deliverables, compensation, and compliance requirements (e.g. insurance, termination clause, records retention). All contracts may be reviewed by legal counsel and must be approved by City Council.

SECTION 7: PUBLIC WORKS PROJECTS

Public Works procurement must comply with RCW 35.23.352 and RCW 39.04.151 to 154 and include the following thresholds.

7.1 Public Works Projects \$75,500 or less (single craft) or \$150,000 or less (multiple craft)

If estimated project cost is \$75,500 or less (single craft) or \$150,000 or less (multiple craft), formal bidding is not required as per RCW 35.23.352, informal quotations can be used, or proceed with formal bidding, including newspaper advertisement. Departments shall retain documentation of quotes and vendor selection.

- a. The City shall obtain a minimum of three informal quotations whenever practicable. Quotations may be obtained verbally, by email, or in writing and shall be documented and retained with the procurement file. The lowest responsible quotation shall be selected

unless justification for another selection is documented (see section 7.2 Determining Lowest Responsible Bidder).

- b. Equipment purchases greater than \$5,000 shall be considered capital equipment (City Financial Policies).
- c. All purchases more than \$10,000 shall be approved by the City Council.

7.2 Determining Lowest Responsible Bidder

The City Council shall award the contract for the public works project to the lowest responsible bidder provided that, whenever there is a reason to believe that the lowest acceptable bid is not the best price obtainable, all bids may be rejected, and the City Council may call for new bids. A responsible bidder shall be a registered or licensed contractor who meets the mandatory bidder responsibility criteria established by Chapter 133, Laws of 2007 (SHB 2010) and who meets any supplementary bidder responsibility criteria established by the City.

7.3 Award

All of the bids or quotations shall be collected by the Department Head or their designee. The Department Head or designee shall then present all bids or quotations and their recommendation for award of the contract to the Mayor and City Council. The City Council shall consider all bids or quotations received, determine the lowest responsible bidder, and award the contract

7.4 Change Orders

Change orders which fall within the Council approved scope, project budget, and project contingency may be executed by the Mayor or his/her designee. Change orders which would change the scope of the project and/or exceed the Council approved project budget and Council approved project contingency would require additional Council action. All change orders, regardless of amount, will be reported to Council.

7.5 Prevailing Wage Laws

Public work projects and maintenance, when performed by contract, are governed by chapter 39.12 RCW, Prevailing Wages on Public Works regardless of contract amount. It is the responsibility of the contracting employee to notify the vendor of prevailing wage requirements and obtain compliance documentation prior to awarding any public work or maintenance contract. Public work and ordinary maintenance contracts will only be awarded to contractors who document compliance with the Washington State Prevailing Wage Law. The Department Head or designee managing the project is responsible for collecting ongoing compliance documents. If a contractor is found to be in violation of prevailing wage laws by the Department of Labor and Industries, the City will have to withhold payment (including retainage) from that contractor.

7.6 Property Lease

A lease of property with the option to purchase, where the cost of the real or personal property to be leased exceeds the amounts specified in RCW 35.23.352, shall be treated similar to a public works project (RCW 35.42.220) subject to the same process requirements as outlined in Section 7 Public Works Projects of this policy.

Bids are required for contracts for the City's official newspaper as required by RCW 35.23.352(7).

7.7 Public Works-Computers and Telecommunications Purchases

A competitive negotiation process, as an alternative to bidding, may be used for computer and telecommunications equipment, software, and services as per RCW 39.04.270.

SECTION 8: BID PROCEDURES (RCW 35.23.352)

The following shall apply for public work contracts and when formal bidding is required for the purchase of materials, supplies, or equipment, except as otherwise noted:

- a. To ensure consistency and fair process, the City will use standard forms, documents, contracts, and terms and conditions, when practical. The City of Ritzville or its designee will maintain templates for bid-related documents for use by departments when practical. The City may use an evaluation selection committee to promote an open, proper selection. The requesting Department Head will appoint committee members to act in an advisory capacity.
- b. Minimum qualifications and/or specifications are stated to ensure bids address the needs of the City. Minimum qualifications cannot be used to eliminate qualified contractors and vendors. Minimum qualifications should be tested against the marketplace to ensure they aren't overly restrictive.
- c. When practical for public works contracts, the City will conduct a pre-bid conference to allow a thorough discussion of the City's intent, scope, specifications, and terms. Interested companies should be encouraged to attend.
- d. Selection of a winning offer is based primarily on lowest responsive bid. Quality and expertise, however, may be a consideration to the extent legally permissible.
- e. Public Works projects are subject to normal prevailing wage requirements. The projects may also be subject to apprenticeship goals. For projects receiving federal funding, the federal government has its own public works prevailing wage requirements, and contractors must pay the higher of the state or federal wages. Current prevailing wage state rates are listed on the Department of Labor and Industries website, and federal rates are listed on SAM.gov.
- f. Bidders must provide a bid bond that is at least 5% of the contract amount that could be awarded in the form of a surety or bid bond, cashier's check or postal money order.
- g. Verify and document that vendors are not suspended or debarred from doing business with the Federal government. Federal guidelines require grant recipients to ensure vendors with contracts or purchases exceeding \$25,000 are not suspended or debarred from participating in Federal programs. All City purchases and contracts issued from Federal resources that exceed \$25,000 are subject to these guidelines.

8.1. Formal Competitive Bid

- a. **Publication of Notice:** After Mayor's authorization, the requesting Department Head (or designee) will publish the Call for Bids for sealed bids in the official newspaper or a newspaper of general circulation most likely to bring responsive bids and ensure notice is posted on the City web page, at least thirteen (13) days prior to bid submittal deadline.

b. Notice Contents for Public Works Contracts: Notice (or advertisement) for bids should contain definite specifications and procedures for bidders to use to estimate their bids. At a minimum, a bid notice for public works must include:

1. Project title;
2. Nature and scope of work;
3. Where contract documents (plans and specifications) can be reviewed or obtained;
4. Cost to obtain a set of contract documents;
5. Place, date, and time that bids are due;
6. Place, date, and time that bid will be opened;
7. Statement that a bid bond must accompany the bid;
8. Statement that the City retains the right to reject any and all bids and to waive minor irregularities in the bids and/or the bidding process;
9. Statement that the contract involves "public work" and that workers shall receive the prevailing rate of wage pursuant to the Prevailing Wages on Public Works Act (Chapter 39.12 RCW);
10. List of the applicable prevailing wage rates or prevailing wage statement;
11. Statement that the City is an equal opportunity employer and invites responsive bids from all qualified responsible bidders;
12. The materials and equipment to be furnished, if any.

c. Notice Contents for Purchases of Materials, Supplies, or Equipment: Notice (or advertisement) for bids should contain definite specifications and procedures for bidders to use to estimate their bids. At a minimum, a bid notice must include:

1. Name and description of requested items;
2. Where contract documents (plans and specifications) can be reviewed or obtained;
3. Cost to obtain a set of contract documents;
4. Place, date, and time that bids are due;
5. Statement that the City retains the right to reject any and all bids and to waive minor irregularities in the bidding process;
6. Place, date, and time that bid will be opened.

8.2 Bid Opening

Bids are submitted to the responsible Department Head or designee, where they are time and date stamped and processed. The bids shall be opened at the time and place specified in the advertisement for bids.

- a. **Report on Bids:** The responsible Department Head or designee will prepare a report and recommendation on all bids received to the decision maker with the authority to approve the contract.
- b. **Bid Award:** The City shall award the contract to the lowest responsible bidder or shall have power by Council resolution to reject any or all bids and to make further calls for bids in the same manner as the original call.
- c. **Bid Bonds for Public Works Contracts:** Upon award of a public works contract or rejection of all bids, bid bonds shall be returned to the unsuccessful bidders. The successful bidder's bid bond or deposit shall be retained until the bidder enters into a contract with the City and furnishes a performance bond in the full amount of the contract price.

8.3 Small Public Works Roster (RCW 39.04.151-152)

The City has contracted with the Municipal Research and Services Center of Washington (MRSC) to have their official rosters hosted in the online database for City use for small public works contracts, consulting services, and vendor services developed and maintained by MRSC through MRSC Rosters and authorizes City staff to sign that contract.

The following small works roster procedures are established for use by the City pursuant to RCW 39.04.151:

- a. **Cost.** The City need not comply with formal sealed bidding procedures for the construction, building, renovation, remodeling, alteration, repair, or improvement of real property where the estimated cost does not exceed the limits established in RCW 39.04.152, which includes the costs of labor, material, equipment, sales, or use taxes as applicable. Instead, the City may use the Small Public Works Roster procedures for public works projects. The breaking of any project into units or accomplishing any projects by phases is prohibited if it is done for the purpose of avoiding the maximum dollar amount of a contract that may be let using the small works roster process.
- b. **Publication.** At least twice a year, MRSC shall, on behalf of the City, publish in a newspaper of general circulation within the municipality's jurisdiction a notice of the existence of the small works roster and solicit the names of contractors for the small works roster. MRSC shall add responsible contractors to the small works roster at any time that a contractor completes the online application provided by MRSC and meets minimum State requirements for roster listing.
- c. **Telephone, Written, or Electronic Quotations.** The City shall obtain telephone, written, or electronic quotations for public works contracts from contractors on the appropriate small works roster to assure that a competitive price is established and to award contracts to a contractor who meets the mandatory bidder responsibility criteria (for public works projects per RCW 39.04.350(1) and the City may establish supplementary bidder criteria under RCW 39.04.350 (2)).
 1. A contract awarded from a small works roster will not be advertised. Invitations for quotations shall include an estimate of the scope and nature of the work to be performed as well as materials and equipment to be furnished. However, detailed plans and specifications need not be included in the invitation.
 2. Quotations may be invited from all appropriate contractors on the appropriate small works roster. As an alternative, quotations may be invited from at least five (5) contractors on the appropriate small works roster who have indicated the capability of performing the kind of work being contracted, in a manner that will equitably distribute the opportunity among the contractors on the appropriate roster. "Equitably distribute" means that the City may not favor certain contractors on the appropriate small works roster over other contractors on the appropriate small works roster who perform similar services.
- d. **Solicit Bid:** If the estimated cost of the work is from one hundred and fifty thousand dollars (\$150,000) to two hundred fifty thousand dollars (\$250,000), the City may choose to solicit bids from less than all the appropriate contractors on the appropriate small works roster but must notify the remaining contractors on the appropriate small works roster that quotations

on the work are being sought. The City has the sole option of determining whether this notice to the remaining contractors is made by:

1. Publishing notice in a legal newspaper in general circulation in the area where the work is to be done;
2. Mailing a notice to these contractors; or
3. Sending a notice to these contractors by facsimile or email.

At the time bids are solicited, the Department Head or designee shall not inform a contractor of the terms or amount of any other contractor's bid for the same project.

A written record shall be made by the Department Head or designee of each contractor's bid on the project and of any conditions imposed on the bid. Immediately after an award is made, the bid quotations obtained shall be recorded, open to public inspection, and available by telephone inquiry.

SECTION 9: EXEMPTIONS TO COMPETITIVE BIDDING REQUIREMENTS

RCW 39.04.280 provides uniform exemptions to competitive bidding requirements utilized by municipalities when awarding contracts for public works and contracts for purchases.

9.1 Single/Limited Source or Special Facilities, Services, or Market Conditions (RCW 39.04.280)

Purchases which are clearly and legitimately limited to a single/limited known source of supply, and purchases involving special facilities, services, or market conditions may be acquired through direct negotiation with a single vendor as per RCW 39.04.280(1). The City will attempt to negotiate and obtain the best overall price.

As per RCW 39.04.280 (2)(a), the waiver of competitive bidding requirement may be by the terms of this written policy and immediately after the award of any contract, the contract and the factual basis for the exception must be recorded and open to public inspection.

A single/limited source of supply and purchases involving special facilities, services, or market conditions occurs when there is only one known vendor or provider that can supply the required good or service due to uniqueness, compatibility, or proprietary rights. The waiver of competitive bidding requirements shall be approved as follows:

- a. Procurement must be documented in writing, including:
 1. Explanation of why the item/service is unique;
 2. Why no alternatives exist;
 3. The impact of not using the sole source.
 4. Large purchases exceeding \$10,000 must be approved by the Mayor, Finance Committee, and City Council prior to contract execution unless tied to an emergency situation.
 5. If the City elects to waive competitive bidding requirements by the terms of this written policy, immediately after the award of any contract, the contract and the factual basis for the exception must be recorded and open to public inspection.

9.2 Auctions

RCW 39.30.045 authorizes the City to acquire supplies, materials, and equipment through an auction conducted by an agency of the State of Washington, an agency of the United States, any municipality or other government agency, or any private party if the items can be obtained at a competitive price.

9.3 Surplus Property

The City may acquire surplus property from another government without the use of competitive quotes or bids (RCW 39.33.010), when it is possible to procure obvious bargains through the procurement of surplus or distress material, supplies, or equipment. The Department Head will submit a written request for procurement to the Mayor for approval, and conduct price, terms, and delivery negotiations, as appropriate.

9.4 Used Equipment

The purchase of used equipment from private vendors is considered to be a purchase falling within the exceptions set forth as Single/Limited Source or Special Facilities purchases. The City shall be responsible to determine what used equipment is available on the market and properly record this search. Any purchase request must fully justify the acquisition of used equipment.

9.5 Emergency Purchases

Competitive bidding is not required when an emergency exists, per RCW 39.04.280(1)(c); however, in making emergency purchases, the City shall endeavor to elicit the level of competition that is practical under the circumstances. The Department Head or designee is authorized to make emergency purchases upon a finding, duly entered of record, of the existence of an emergency, including, but not limited to:

- a. Any breakage or loss of equipment or in other circumstances in that necessary service is interrupted or is about to be interrupted; or
- b. Situations where the City may suffer a substantial loss by reason of the time required for following the regular purchasing procedures; or
- c. Major or natural disasters occur, per RCW 38.52.070(2)

If an emergency requires the waiver of competitive bidding requirements, then within no less than two weeks after the award of a contract without competitive bidding, the City Council shall, by written resolution,

- a. Declare or confirm that an emergency situation existed that required waiver of competitive bidding requirements, for purposes of responding to the emergency situation; and
- b. Authorize, on behalf of the City, the execution of any contract or contracts that the Council deemed necessary to address the emergency situation, including, but not limited to, architectural and engineering services.

Emergency is defined as "...unforeseen circumstances beyond the control of the municipality that either: (a) present a real, immediate threat to the proper performance of essential functions; or (b) will likely result in material loss or damage to property, bodily injury, or loss of life if immediate action is not

taken.” If an emergency situation has been declared, the Mayor or designee may make or authorize others to make emergency procurements of materials, supplies, equipment, or services without complying with the requirements of this policy when there exists a threat to public health, welfare, or safety or threat to proper performance of essential functions; provided, that such emergency procurements shall be made with such competition as is practical under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor/vendor shall be included in the contract file. As soon as practical, a record of each emergency procurement shall be made and shall set forth the contract’s name, the amount and type of the contract, and listing of the item(s) procured under the contract, which shall be reported to the Council at the next subsequent meeting. If a contract is awarded without competitive bidding due to a declared emergency, the City Council must adopt a resolution certifying the emergency situation existed no later than two weeks following the award of the contract (RCW 39.04.280(2)(b)).

9.6 Interlocal Agreements

The City may enter into Interlocal agreements with other public agencies similarly authorized under RCW 39.34.030. State law in regard to competitive bidding shall govern any cooperative purchasing agreement. The competitive bid process of the original jurisdiction may substitute for Ritzville’s if consistent with the bidding laws that apply to Ritzville. “Piggybacking” on other jurisdiction bids requires an Interlocal agreement. All Interlocal cooperative-purchasing agreements shall be presented to Council for approval.

9.7 No Bids or Quotations Received

Pursuant to RCW 35.23.352(1), when no responsive bids or quotations are received in response to an invitation to bid or request for quotations, the council may readvertise and make a second call, or may enter into a contract without any further call or may purchase the supplies, material or equipment and perform the work or improvement by day labor. Department Head or his/her designee is authorized to procure the required item through direct negotiations with a vendor or to rebid or do the project with City employees for public works contracts, as the Mayor or his/her designee deems appropriate. All contracts and purchases more than \$10,000 must be approved by the City Council.

9.8 Contracts with Community Service Organizations for Public Improvements

Without regard to competitive bidding laws for public works, the City may contract with a chamber of commerce, a service organization, a community, youth, or athletic association, or other similar association located and providing service in the immediate neighborhood, for drawing design plans, making improvements to a park, school playground, public square, other public spaces, installing equipment or artworks, or providing maintenance services for such a project, or for a facility or facilities as a community or neighborhood project, or for an environmental justice stewardship or sustainability project, and may reimburse the contracting association its expense.

The contracting association may use volunteers to whom no wage or salary compensation is paid in the project and provide the volunteers with clothing or tools; meals or refreshments; accident/injury insurance coverage; and reimbursement of their expenses. The consideration to be received by the public entity through the value of the improvements, artworks, equipment, or maintenance shall have a value at least equal to two times that of the payment to the contracting association. All payments made by a public entity under the authority of this section for all such contracts in any one year shall not exceed \$75,000 or two dollars per resident within the boundaries of the public entity, whichever is greater.

SECTION 10: TRAVEL

All expense payments or reimbursements for travel and/or subsistence expenses must meet the requirements set forth in the City of Ritzville Travel Policy (Attachment A), which establishes policy and procedure related to obtaining travel authorization, advance travel funds, and expenditure or reimbursement for travel and subsistence expenses incurred in conduct of business of the City. Refer to the City of Ritzville Meeting, Travel Policy (Attachment A) for details.

SECTION 11: PAYMENT PROCESSING

11.1 Approvals

Vendor invoices shall be signed for approval by the Department Head or designee. Reimbursements payable to City employees shall be signed for approval as follows (employees may not approve their own reimbursement):

- Council – approved by the Mayor, Clerk-Treasurer, or designee;
- Mayor – approved by the Clerk-Treasurer or designee;
- Clerk-Treasurer – approved by the Mayor or designee;
- Department Head – approved by the Mayor or designee;
- Other employees – approved by the Department Head or designee.

11.2 Accounts Payable

Original invoices that are received by accounts payable will be date-stamped and routed to Department Heads weekly. Other invoices may be received directly by the Department Head or other staff, such as when items are picked up at will-call or services are performed on-site. For all invoices, Department Head or designees will verify that the invoiced items have been received and that the invoiced amount is correct. The accounts payable original invoices should include the correct account coding and have a required authorized approval signature added. The approved invoice will be routed to accounts payable for payment. There are two accounts payable check cycles scheduled each month, the 1st and 3rd Council meetings of each month, unless the date falls on a holiday. The Clerk-Treasurer or designee audits the bills prior to City Council meetings ensuring the correct coding of the bills, authorization approvals, and proper documentation prior to Council approval. The Clerk-Treasurer or designee approval is required before bills can be paid.

11.3 Pre-Council Meeting Checks

Departments should avoid making requests for pre-Council meeting checks by submitting approved invoices to accounts payable as soon as invoices are received. If extenuating circumstances exist, a check may be issued to avoid incurring penalties, interest, or late charges. Recurring invoices for utilities, PUD, PSE, and telephones may be paid early to avoid penalties or late fees. The Clerk-Treasurer or designee approval is required before checks are issued.

SECTION 12: CREDIT CARDS

In accordance with RCW 43.09.2855, local governments are authorized to use credit cards or procurement cards for official government purchases and acquisitions (Attachment B). Cash advances on credit cards or procurement cards are prohibited. Credit cards and procurement cards may not be used to purchase alcoholic beverages. It will be the responsibility of each Department Head to assign credit cards or procurement cards to employees that need them for City operations. Refer to the City of Ritzville Travel Policy (Attachment A) for details regarding credit card usage when traveling.

The Deputy Clerk Treasurer II and Clerk-Treasurer maintains the accounts and is authorized to make necessary changes and updates, corresponds with the bank to resolve issues, orders credit cards, reconcile purchases made during the billing cycle to the bank statement, verifies accuracy of supporting documents and signatures, maintains records, and assures timely payment.

Credit limits and other controls are established by Department Heads when the card is authorized. Department Heads may request a change of credit limits and cancel or suspend a card when needed. Credit cards will be issued to employees after the employee has received a copy of the City's Procurement Policies and Procedures and has signed a Credit Card Holder Agreement Form (Attachment C). Department Heads or designee will ensure employees approve their charges and submit the proper supporting documents within five days after travel or purchase, whichever comes later. Department Head will review the receipts and fully itemized expense voucher for properly identified charges. The Department Head will sign that the charges have been reviewed for correctness and are allowable. The Department Head will submit the receipts and claims for expense form (Attachment E) to the Clerk-Treasurer for payment within (5) days. If a receipt is missing, a missing receipt form must be submitted with supervisor approval within (5) days (Attachment F).

Any charges not properly identified by date, item bought, place bought and total cost, or any charges disallowed by the Department Head or Clerk-Treasurer shall be immediately reimbursed by the official, officer, or employee in the form of cash.

If, for any reason, a disallowed charge is not repaid before the credit card billing is due and payable; the official, officer, or employee shall be charged interest on the amount of the disallowed charge at the rate charged by the credit card company. Please see Credit Card Usage and Payment policy Rule 15 in Personnel Policies.

Unauthorized usage examples:

- Personal charges;
- Cash advances;
- Unauthorized purchases.

Proper Supporting Documentation:

- Itemized receipts;
- Itemized invoices;
- Detailed online order confirmations;
- Training request forms.

Employees who are frequently late submitting or missing supporting documentation will lose their Credit Card privileges for an amount of time determined by their Department Head. Improper use of the Credit Card may result in disciplinary action up to and including termination of employment.

A few vendors, such as Lowe's, offer the City discounts by using an existing account rather than the Credit Card. The Clerk-Treasurer should be notified if there are any other vendors who offer these discounts as it would be in the City's best interest to receive them (refer to Section 13.2 Store-Issued Credit Accounts).

The employee should safeguard their Credit Card and account numbers against loss, theft, and unauthorized use. The Credit Card may be used in person, by phone, or online and should be kept either by the employee or locked in a secure location when not in use. If a Credit Card is lost or stolen, the employee should immediately notify the bank and inform the Clerk-Treasurer. Failure to notify the bank may result in the City's responsibility for payment.

12.1. Meals with Meetings

Payment may be authorized for the actual cost of meals or refreshments for elective and appointive officials and City employees, regardless of travel status, for business meetings or training sessions where attendance is in furtherance of the City's interests. City funds may not be used to purchase alcoholic beverages.

12.2 Store-Issued Credit Accounts

The City may establish open accounts at local businesses, and purchases on these accounts may be made by authorized City employees for authorized City business with pre-authorization from the Department Head.

The City discourages the practice of requesting new charge accounts from vendors unless the vendor will not accept a credit card or check on delivery and the City will realize cost savings or has time constraints. It is the City's preference for employees to use the credit cards whenever possible. Store-issued credit cards shall have a limit of \$5,000. Individual store credit limits may be modified by City Council resolution upon finding that special circumstances necessitate the higher amount.

SECTION 13: ELECTRONIC FUNDS TRANSFERS

The City may execute payment to vendors via Electronic Funds Transfers (EFT) as per the City of Ritzville EFT Policies and Procedures (Attachment G).

SECTION 14: ATTACHMENTS

Attachments to this policy include:

- Attachment A: Travel Policy
- Attachment B: Purchasing Card Application
- Attachment C: Purchasing Card Program and Cardholder Agreement
- Attachment D: Cardholder Account Maintenance
- Attachment E: Claims for Expenses and Advance Travel Credit Card Expense Report
- Attachment F: Missing Receipt Form
- Attachment G: EFT Policies and Procedures, EFT Wire Transfer Form



1. All meetings will need to be approved by the supervisor. A city credit card may be issued to a full-time employee to cover travel expenses. Such issuance is subject to Department Head/Supervisor approval.
2. All meetings will use a city vehicle unless a supervisor approves other transportation. If the other transportation is by airplane then ground transportation to the hotel will be paid for if an itemized receipt is kept to prove the cost. Rental cars need approval of Department Head and the Mayor.
3. Mileage will be paid at the IRS standard mileage rate.
4. With prior approval by Department Head, hotel stays will be paid for by the city either before, through advance travel, or by credit card if an itemized receipt is provided to prove the cost. Copies of agenda(s) or meeting announcement(s) must be provided to support the purpose for overnight lodging.
5. Meals and Lodging will be paid for at the current U.S. General Services (GSA) Administration rate based on location (www.gsa.gov). The expenses will be paid for by city credit card or by reimbursement with itemized receipts.
6. **Keep all itemized receipts** to prove what has been spent with date, place, items(s) and how much on the slip. Fill out an expense or credit card form first week of returning to work. If an employee does not keep a receipt for a meal or necessary expenses, they will need to fill out a lost receipt form or they will not be reimbursed for that item. If more than one person goes to training, each person must collect their own receipts and fill out their own claim for expenses.
7. City will **NOT** pay for alcoholic beverages.
8. All travel, meals, lodging and registrations will be paid for out of the travel line item in the appropriate budget.
9. The appropriate department head will review all travel approved expense forms and sign off for only appropriate expenditures.

Signature of Employee

Date



CREDIT CARD APPLICATION

Direct this form and any questions to the Clerk Department.

EMPLOYEE / DEPARTMENT INFORMATION

First Name

Middle Initial

Last Name

Department Name

Applicant understands that only authorized individuals, pre-approved in writing by the department head, may obligate the City to acquire goods and services. Authorized individuals may be required to pass a complete background check to include criminal history and credit check, if requested by the City.

Applicant understands that procurements shall be made in accordance with City of Ritzville Policies and Procedures including the City of Ritzville Code of Ethics on page 6 of the Procurement Policies & Procedures manual.

Applicant certifies that he/she has not been convicted of a theft-related offense and agrees to a criminal background check, if requested by the City.

Signature of Applicant

Date

I am a permanent City Employee.

YES

NO

Signature of Authorizing Department Head

Date

OFFICE INFORMATION (To be Completed by Clerk Department)

Single Transaction Limit

Monthly Credit Limit

Signature of Clerk – Treasurer

Date



PURCHASING CARD PROGRAM

RULES OF CONDUCT

- I will regard public service as a sacred trust and give primary consideration to the interests of the public agency that employs me.
- I will behave with impartiality, fairness, openness, integrity, and professionalism in my dealings with suppliers.
- I will excuse myself from participation in any situation where a conflict of interest may be involved.
- I will at no time or under any circumstances accept, directly or indirectly, gifts, gratuities, or other things of value from suppliers which might influence or appear to influence purchasing decisions.
- I will not seek or dispense personal favors that are in conflict with my professional responsibility.
- I will strive to obtain the maximum ultimate value of each dollar of expenditure.
- I will demand honesty in sales representation whether through verbal or written statement, advertisement, or sample of product.
- I will make every reasonable effort to negotiate a fair and mutually agreeable settlement of any conflicts with suppliers.
- I will follow the policies and procedures of my employer, using reasonable care and granted authority.



PURCHASING CARD PROGRAM CARDHOLDER AGREEMENT

1. I hereby acknowledge receipt of a City of Ritzville Credit Card.
2. I also acknowledge receipt of the City of Ritzville's Purchasing Card Program Policies and Procedures and confirm that I have read, understand, and will comply with the terms outlined therein.
3. The purchasing card is provided to employees based on their need to purchase business-related goods and services. A card may be revoked at any time. The card is not an entitlement nor reflective of title or position.
4. All charges are billed directly to and paid directly by the City of Ritzville. Any personal charges on the card could be considered misappropriation of City funds since the cardholder cannot pay the bank directly.
5. Cardholders are expected to comply with internal control procedures in order to protect City assets. This includes keeping receipts, reconciling monthly statements and following proper card security measures. The City and/or the State Auditor's office will audit the use of this card and report any discrepancies.
6. Cardholders are responsible for reconciling their monthly statements and resolving any discrepancies by contacting their supplier and Bank. Prior to submission of the statement to Clerk Department, the cardholder and department head will sign the summary log indicating approval of all charges and noting any discrepancies. The cardholder is responsible to provide itemized receipts for credit card transactions.
7. A lost or stolen card should be reported immediately to Clerk Department.
8. A cardholder must surrender his or her card upon termination of employment (i.e. retirement or voluntary or involuntary termination) or transfer to another department. At that point, no further use of the account is authorized.

The card is for business-related purchases only; personal charges are not to be made to the card. In accepting this card, I understand that I am the only person entitled to use the card and I am responsible for all charges made against the card. Improper use of the card can be considered misappropriation of City funds which may result in disciplinary action. Should I fail to use this card properly, I understand the City may deduct from my salary that amount equal to the total of the discrepancy. I also understand the City may elect to collect such amounts even if I am no longer employed by the City of Ritzville.

Cardholder Printed Name

Date

Cardholder Signature



CARDHOLDER ACCOUNT MAINTENANCE

Direct this form and any questions to the Clerk Department.

TYPE OF REQUEST:

- | | |
|---|--|
| <input type="checkbox"/> NAME CHANGE | <input type="checkbox"/> CREDIT LINE CHANGE |
| <input type="checkbox"/> HIERARCHY CHANGE | <input type="checkbox"/> SINGLE TRANSACTION LIMIT CHANGE |
| <input type="checkbox"/> ACCOUNT CLOSURE | <input type="checkbox"/> OTHER |
| <input type="checkbox"/> ADDRESS CHANGE | |

ACCOUNT NUMBER: _____

CARDHOLDER NAME: _____

DEPARTMENT NAME: _____

EFFECTIVE DATE: _____

REASON: _____

(TERMINATED, MARRIED, RETIRED, ETC.)

OLD INFORMATION:

NEW INFORMATION:

APPROVAL BY DEPARTMENT HEAD (OR DESIGNEE): _____

APPROVAL BY CLERK-TREASURER: _____

**CITY OF RITZVILLE
CLAIMS FOR EXPENSES
AND ADVANCE TRAVEL
CREDIT CARD EXPENSE REPORT**

Name: _____ Date: _____

Meeting/Purpose: _____ Meeting Date: _____

DATE	VENDOR	DESCRIPTION	FUND	AMOUNT
TOTAL				

Fund Number _____

REMEMBER TO ATTACH ITEMIZED RECEIPTS

Signature of Employee: _____ Date: _____

Signature of Supervisor: _____ Date: _____

City of Ritzville

Missing Receipt Form

Please retain this form with City of Ritzville financial records in case of an audit.

Name (please print): _____

I certify that I made the purchase shown below [for City of Ritzville purposes] but do not have a receipt because (check all that apply):

<input type="checkbox"/>	Vendor did not provide a detailed receipt.
<input type="checkbox"/>	I have requested an invoice, but the vendor has not provided it.
<input type="checkbox"/>	I had a receipt but cannot locate it.
<input type="checkbox"/>	I have a receipt, but it is not readable (i.e. not in English and/or not legible). This document is provided in order to describe the items purchased.
<input type="checkbox"/>	Order was placed via telephone, fax, or internet, and vendor has not supplied an invoice.

Vendor Name		
City		
Date of Purchase		
Detailed Description of Purchase (limited to 60 characters per line; attach an additional sheet if necessary)		Item Amount
	Total Purchase Amount	

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above (and on the attached, if applicable) were purchased and received for the City of Ritzville.

Employee Signature: _____ Date: _____

Supervisory Signature: _____ Date: _____

Supervisory Name (print): _____



EFT Policies and Procedures

Policy Purpose:

The primary goal of this policy is to ensure Electronic Funds Transfers (EFTs) are initiated, executed, and approved in a secure manner. This policy establishes requirements with respect to domestic and international payments via EFT for payments of city obligations to vendors.

Definitions:

Automated Clearing House (ACH): Generally, refers to payments made via direct deposit.

Bank codes:

- ABA - American Banking Association
- BIC - Business Identifier Code
- IBAN - International Business Account Number
- IRC - International Routing Codes
- SWIFT - Society of Worldwide Interbank Financial Telecommunications

Banking Information: Information from the payee or their bank regarding their account; including bank name, account name, account number, routing number, bank contact information and any other information necessary to transmit funds.

Electronic Funds Transfer (EFT): The electronic exchange (transfer of money from one bank account to another), either within a single financial institution or across multiple institutions, through computer-based systems. Wire transfers and ACH payments are examples of EFTs.

Wire request form: This form includes all required information necessary to complete the wire and is required to be submitted to the Clerk's office. (Attachment A).

Wire transfer: An electronic transfer of funds from one bank account to another initiated directly with the payer's bank.

Policy Statement:

A wire transfer of funds in payment of an obligation of the City will only be used when the situation **requires immediate good funds** to settle a transaction. If a more inexpensive mechanism can be utilized to effect payment of the obligation (i.e. ACH or paper check), which is true for most domestic payments, the Clerk's Office shall reserve the right to effect payment with a more inexpensive mechanism.

All other policies and procedures in relation to the purchase of goods and/or services must be adhered to.

General Requirements:

All EFT payments will be coordinated and submitted through the Clerk's Office. The Clerk-Treasurer or his/her designee will approve all new and changes to electronic funds transfer requests, ensuring that the payment via wire is necessary, all required documentation is provided and appropriately approved, and that the request and banking account information is accurate and valid.

Roles and Responsibilities

Accounts Payable (Deputy Clerk Treasurer II) in the Clerk's office is responsible for ensuring that proper documentation, authorization and accounting information are provided and accompany any EFT payment instructions.

Clerk-Treasurer is responsible for administrative process for the purchase of goods and/or services and negotiating payment terms in relation to those purchases. If payment via EFT is requested, Accounts Payable is responsible for working with the Clerk-Treasurer to ensure the payment can be made in accordance with this policy. Two separate individuals (Clerk-Treasurer and Deputy Clerk Treasurer II) are required to initiate and release EFT payments through the city's computer-based system.

Departments are responsible for obtaining and submitting proper support and approvals, including the completed and approved Wire Transfer Request form to the Clerk's office at least seven business days prior to payment being needed.

Procedures

To promote the safety of city funds in the EFT environment, the following procedures will be adhered to all city employees requesting payments via EFT and all city employees involved in processing payments via EFT:

1. The procedure to initiate an EFT is subject to the same financial policies, procedures and controls that govern disbursement by any other payment mechanism.
2. EFT transactions will not be made without proper authorization of affected parties in accordance with federal and state statute and accepted business practices.
3. Authentication of new EFT requests and changes to existing EFTs required prior to the transaction being input into the computer-based banking system and includes the following steps:
 - **Validate** all new electronic payment instruction requests received even if the request is internal.
 - **Contact** the supplier or requester directly by phone to confirm any requests for payment method or payment instruction changes. Do not use contact information known to be genuine such as the contact information or information collected from the original contract. Have the contact confirm existing payment instructions on file prior to making changes to those instructions (i.e. current bank account and routing number provided in original instructions).
 - **Verify** the new information provided on the payment instructions provided with the known contact (i.e. contact bank to confirm correct account name, number and routing information).
 - **Document** the verification process that was followed to validate payment instructions. The person responsible for entering/updating wire instructions and the person approving new/updated wire instructions must approve the record of verification. A record of the verification must be maintained in accordance with record retention policies.
4. When wire payments are approved, they will be set up as a template in the computer-based banking system and cannot be altered by those assigned to use it.
5. When ACH payments are approved; they will be set-up in the vendor database in the financial accounting system by individuals authorized to perform vendor maintenance.
6. Bank balances will be monitored daily for unusual or unexpected transactions.
7. Reconciliation of banking activity to the general ledger will be accomplished in a timely manner with investigation and resolution of reconciling items.



EFT WIRE TRANSFER FORM

Name and Title: _____

Department: _____ Date: _____

Amount:

Requested Transfer Date:

RECEIVING BANK:

Bank and Branch Name: _____

Address: _____

City, State, and Zip Code: _____

Routing Number: _____

BENEFICIARY INFORMATION:

Name on Account: _____

Address: _____

City, State, and Zip Code: _____

Account Number: _____

ORIGINATOR TO BENEFICIARY INFORMATION/OTHER INSTRUCTIONS:

AUTHORIZATION:

By signing the Department Head is certifying the electronic wire transfer are legitimate expenses as per City policies.

Department Head Name

Date

Signature

Clerk's Office:

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Processed By Date and Time Confirmation No.

Clerk-Treasurer Signature



Office of the Washington State Auditor
Pat McCarthy

Exit Conference: City of Ritzville

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 the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2023 through December 31, 2024 – see draft report.
- Financial statement and federal grant compliance audit(s) for January 1, 2024 through December 31, 2024 – see draft report.

Audit Highlights

- We would like to thank Julie and City staff for their continued professionalism while working on site. We appreciate their prompt responses to all our requests and providing documents in person and electronically.
- Additionally, we would like to recognize the City's continued efforts with prior audit recommendations when preparing the financial statements.

Recommendations not included in the Audit Reports

Management Letters

Management letters communicate control deficiencies, noncompliance, or abuse with a less-than-material effect on the financial statements or other items significant to our audit objectives. Management letters are referenced, but not included, in the audit report. We noted certain matters that we are communicating in a letter to management related to the City's procurement policy.

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulations that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Status of Prior Management Letter items

Brief Description	Resolved	Unresolved
Procurement Policy – 2022 Single Audit		X

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn't identify any material misstatements during the audit.
- There were no uncorrected misstatements in the audited financial statements.
- The audit addressed the following risks, which required special consideration:
 - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override. As part of this work, we did not identify any significant unusual transactions affecting the financial statements.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations received from management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$35,500 and actual audit costs will be \$36,700. The increase in costs was a result of additional work necessary to cover issues during the single audit program testing which resulted in a management letter over the District's procurement policy.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2026 and will cover the following general areas:

- Financial statement

The estimated cost for the next audit based on current rates is \$11,500 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost

If expenditures of federal awards are \$1,000,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

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 feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Ann Strand, CFE, Assistant Director of Local Audit, (509) 454-7849, Ann.Strand@sao.wa.gov

Brad White, CPA, Program Manager, (509) 919-0240, Bradley.D.White@sao.wa.gov

Phillip Ventress, Assistant Audit Manager, (509) 919-2835, Phillip.Ventress@sao.wa.gov

Erin Serpa, Audit Lead, (509) 517-5638, Erin.Serpa@sao.wa.gov

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

City of Ritzville

January 1, 2024 through December 31, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the City of Ritzville are summarized below in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the City’s financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP.

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the City.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the City’s compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

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Identification of Major Federal Programs

The following program was selected as a major program in our audit of compliance in accordance with the Uniform Guidance.

<u>ALN</u>	<u>Program or Cluster Title</u>
10.760	Water and Waste Disposal Systems for Rural Communities

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The City did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, City operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the City of Ritzville from January 1, 2023 through December 31, 2024.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the City's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2024 and 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages and overtime
- Accounts receivable – utility billing, adjustments and collections
- Cash receipting – timeliness and completeness of deposits
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

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RELATED REPORTS

Financial

Our opinion on the City's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the City's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the City's major federal program, which is listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

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INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

City of Ritzville

January 1, 2024 through December 31, 2024

Mayor and City Council
City of Ritzville
Ritzville, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the City of Ritzville, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated May 11, 2026.

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the City using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

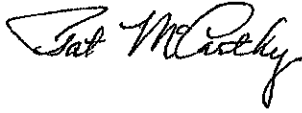
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this

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report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy, State Auditor

Olympia, WA

May 11, 2026

INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

City of Ritzville
January 1, 2024 through December 31, 2024

Mayor and City Council
City of Ritzville
Ritzville, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of the City of Ritzville, with the types of compliance requirements identified as subject to audit in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2024. The City's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

We noted certain matters related to compliance that we have reported to the management of the City in a separate letter dated May 27, 2026.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

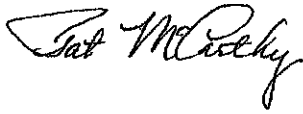
Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other

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purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy, State Auditor

Olympia, WA

May 11, 2026

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

City of Ritzville
January 1, 2024 through December 31, 2024

Mayor and City Council
City of Ritzville
Ritzville, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of the City of Ritzville, as of and for the year ended December 31, 2024, and the related notes to the financial statements, as listed in the financial section of our report.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the City has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) Manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of the City of Ritzville, and its changes in cash and investments, for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Ritzville, as of December 31, 2024, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the City in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Matters of Emphasis

As discussed in Note 9 to the financial statements, in 2024, the City adopted new accounting guidance for presentation and disclosure of compensated absences, as required by the BARS manual. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule

of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026 on our consideration of the City's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

May 11, 2026

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

Stay connected at sao.wa.gov

- [Find your audit team](#)
- [Request public records](#)
- Search BARS Manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

Other ways to stay in touch

- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
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**Office of the Washington State Auditor
Pat McCarthy**

May 27, 2026

Mayor and City Council
City of Ritzville
Ritzville, Washington

Management Letter

This letter includes a summary of specific matters that we identified in planning and performing our Single Audit of the City of Ritzville from January 1, 2024, through December 31, 2024.

These matters are not included as findings in our public report, but we view them as important enough to warrant the attention of management and the governing body. This letter will be referenced in our report.

This letter is intended for the information and use of management and the governing body as recommendations to help strengthen the City's internal controls and compliance. This letter is not suitable for any other purpose since it was not prepared for general distribution. However, this letter is a matter of public record, and its distribution is not limited.

Thank you for being a partner in government accountability. We look forward to reviewing the status of these matters during your next audit.

Sincerely,

Brad White, CPA, Audit Manager

Attachment

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Management Letter
City of Ritzville

January 1, 2024 through December 31, 2024

Procurement Policy

In 2024, the City spent \$2,051,050 in Water and Waste Disposal Systems for Rural Communities program funds (ALN 10.760).

Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), requires federal award recipients to establish and follow internal controls for ensuring compliance with all program requirements. These controls include understanding program requirements and monitoring the effectiveness of established controls. When using federal funds to procure goods and services, Uniform Guidance also requires recipients to follow their own documented procurement procedures, which must reflect the most restrictive of applicable federal, state or local laws.

For this award, the City followed Uniform Guidance and the procurement requirements in the United States Department of Agriculture's Letter of Conditions to ensure compliance with federal procurement requirements. However, our audit found the City's documented procurement procedures did not conform to the procurement standards identified in 2 CFR §200.321. The City's policy was less restrictive than federal regulations for soliciting public works projects and was missing references to the following information: contracting with small and minority businesses, women's business enterprises, veteran-owned businesses and labor surplus area firms; domestic preferences for procurements; procurement of recovered materials; and contract cost and price analysis.

We recommend the City update its written policies and procedures to include all federal procurement requirements in compliance with Uniform Guidance. Further, management should review these policies periodically to ensure they include the most up-to-date requirements.



May 11, 2026

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of City of Ritzville for the period from January 1, 2023 through December 31, 2024. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.

2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations, safeguarding of public resources, and financial reporting, including controls to prevent and detect fraud.
7. We have established adequate procedures and controls to provide reasonable assurance of compliance with applicable laws and regulations, safeguarding of public resources, and accurate financial reporting.
8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

Additional representations related to the financial statements:

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
11. The financial statements properly classify all funds and activities.
12. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
13. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
14. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
15. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.

16. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
17. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
18. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
 - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
 - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
 - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
19. We acknowledge our responsibility for reporting supplementary information such as the Schedule of Liabilities and the Schedule of Expenditures of Federal Awards, in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
20. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
21. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
22. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Additional representations related to expenditures under federal grant programs:

23. We acknowledge our responsibility for complying, and have complied, with the requirements of 2 CFR § 200 *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.
24. With regards to your audit of federal grant programs, we have made available all relevant and requested information of which we are aware, including:
 - a. All federal awards and related grant agreements (including amendments, if any), contracts with pass-through entities, service organizations and contractors, and correspondence.
 - b. All communications from federal awarding agencies, contractors, service organizations or pass-through entities concerning possible noncompliance.
 - c. All information regarding corrective actions taken and management decisions or follow-up work performed by federal or pass-through agencies on any findings reported in the past.
 - d. All documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
 - e. Interpretations or other support for any situations where compliance with requirements might be questionable or unclear.
25. Except as reported by the audit, we have identified and complied with all direct and material compliance requirements of federal awards.
26. Management is responsible for establishing effective internal control and has, except as reported by the audit, maintained sufficient control over federal programs to provide reasonable assurance that awards are managed in compliance with laws, regulations, contracts or grant agreements that could have a material effect on each of our federal awards.
27. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the Schedule of Expenditures of Federal Awards.
28. Copies of federal program reports provided to you are true copies of the reports submitted, or electronically transmitted, to federal agencies or pass-through agencies, as applicable.
29. We are responsible for, and will accurately prepare, the auditee section of the Data Collection Form as required by the Uniform Guidance.


Scott Yaeger
Mayor


Julie Flyckt
Clerk Treasurer