

League of Women Voters of Wyoming July 2018
Albany County Treasurer

Term of office is four years, with no term limits. An office is provided and a salary of \$85,000 with benefits. No Republican filed for office.

What experience, qualifications and interests do you have that would encourage voters to select you for this office?

Tracy Fletcher (D): For the last fifteen years I have been working in the Albany County Treasurer's Office. I started out as an accounting clerk and worked my way up to my current position, Chief Deputy Treasurer. In this time, I have taken on greater responsibilities that have helped me grow and prepare for this important next step. I know each function of the office. I understand the statutes related to this office as well. I work closely with the audit and have maintained clean financial statements. I also went back to attain my Bachelor's Degree in Accounting at the University of Wyoming.

What safeguards do we have in Albany County against embezzlement of county funds?

Tracy Fletcher (D): Wyoming State Statutes currently provide a certain level of duty segregation that helps to create a system of checks and balances such as the Clerk's office creating the vendor warrants and the Treasurer's office countersigning them upon verification of each payment voucher. The pronouncements from the Governmental Accounting Standards Board further dictate additional requirements for internal controls. The County implements these standards by using dual controls for the cash handling, additional personnel checking the work of others, and following a strict cash handling policy. The processes are evaluated annually and safeguards are implemented as the needs or financial environment change.

Describe the process for collecting delinquent taxes and any changes you would advocate in that process?

Tracy Fletcher (D): This process begins with sending out delinquent notices to each unpaid account. Many payments are received from this step; however, there are still numerous that do not get paid. The next step involves advertising the delinquent properties in the newspaper. The advertising will run three times in August with properties being withdrawn from the advertising once they have been paid. After all these steps, the unpaid property taxes will then go to the annual tax sale which will create a lien against the property. I would advocate for a change in how the County advertises these properties.