

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Kittitas County**

Report Date  
**October 14, 2009**

**Report No. 1002755**

Issue Date  
**December 28, 2009**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

December 28, 2009

Board of Commissioners  
Kittitas County  
Ellensburg, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your County to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Kittitas County's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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Kittitas County  
October 14, 2009

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# Audit Summary

Kittitas County  
October 14, 2009

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Kittitas County for January 1, 2008, through December 31, 2008.

We evaluated internal controls and performed audit procedures on the activities of the County. We also determined whether the County complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit:

- Cash receipting and revenue
- Payroll
- Open Public Meetings Act
- Procurement requirements – public works projects
- Contracts and agreements
- Purchases and payments
- Imprest and petty cash funds
- Credit card/open accounts
- Financial reporting
- Ethics/conflict of interest
- Restricted revenue
- Billings and accounts receivable
- Environmental health fees
- Public Works
- Treasurer's Office
- Solid Waste
- Public Health Department
- County Fair
- Auditor's Office

## ***RESULTS***

In the areas we examined, the County's internal controls were adequate to safeguard public assets. The County also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## **Related Reports**

**Kittitas County**  
**October 14, 2009**

### ***FINANCIAL***

Our opinion on the County's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the County's financial statements. We reported a significant deficiency in internal controls over financial reporting regarding the County's preparation of its financial statements.

### ***FEDERAL GRANT PROGRAMS***

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the County's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

# Description of the County

Kittitas County  
October 14, 2009

## **ABOUT THE COUNTY**

Kittitas County serves approximately 39,400 citizens in Central Washington. The County is administered by a three-member Board of Commissioners and operates on a \$69 million annual budget. Its 300 employees provide an array of services including judicial and public safety, operation and maintenance of the county jail, building inspection, planning and zoning, property valuation, tax collection and distribution, vehicle licensing, road maintenance, employment and social services, and general administrative services.

## **ELECTED OFFICIALS**

These officials served during the audit period:

Board of Commissioners:

District 1

David Bowen (through May 2008)

Linda Huber (May 2008 through  
November 2008)

Paul Jewell (effective November 2008)

District 2

Alan Crankovich

District 3

Mark McClain

Assessor

Marsha Weyand

Auditor

Jerald V. Pettit

Clerk

Joyce Julsrud

Superior Court Judges:

Michael E. Cooper

Scott Parks

District Court Judges:

Lower District Court

Thomas A. Haven

Upper District Court

Darell Ellis

Prosecuting Attorney

Greg L. Zemple

Sheriff

Eugene Dana

Treasurer

Amy Mills (through August 2008)

Deanna Panattoni (effective August  
2008)

## **APPOINTED OFFICIALS**

|  |  |
|--|--|
| Director of Co Fair Marketing              | Sandee DeSalles (through June 2008)<br>Matthew Anderson (effective June 2008)            |
| Director of Community Development Services | Darryl Piercy (through October 2008)   |
| Director of Computer Services              | Duke Senter  |
| Director of Facilities Maintenance         | Tom Swenson (through May 2008)<br>Michael Carpenter (effective May 2008)                 |
| Director of Human Resources                | Kirk Eslinger (through November 2008)<br>Joseph E. Whalen, III (effective November 2008) |
| Director of Probation Services             | William Holmes   |
| Director of Public Works                   | Brandon Drexler (through May 2008)<br>Kirk Holmes (effective May 2008)                   |
| Director of Solid Waste                    | Patti Johnson  |
| Public Health Administrator                | Cathy Bambrick   |
| Public Health Officer                      | Dr. Mark Larson  |
| Weed Administrator                         | Todd Davis   |
| Washington State University Extension      | Tip Hudson   |

## **COUNTY CONTACT INFORMATION**

|           |  |
|-----------|--|
| Address:  | Kittitas County<br>205 W. 5th<br>Ellensburg, WA 98926            |
| Phone:    | (509) 962-7502<br>(509) 962-7687 (fax)                           |
| Web site: | <a href="http://www.co.kittitas.wa.us">www.co.kittitas.wa.us</a> |

## **AUDIT HISTORY**

We audit the County every year. The past six audits of the County have reported some areas of concern. We issued one finding each in 2002, 2003 and 2004 regarding internal controls at the Treasurer's Office. Those findings have been resolved.

We issued findings in 2006 and 2007 relating to the lack of internal controls over the preparation of the financial statements, which we are repeating for the 2008 financial statement audit.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

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

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
**Ivan Dansereau**  
**Mike Murphy**  
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