

Washington State Auditor's Office
Accountability Audit Report

Kittitas County

Report Date
December 14, 2010

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February 7, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

February 7, 2011

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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December 14, 2010**

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Audit Summary

Kittitas County
December 14, 2010

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Kittitas County from January 1, 2009 through December 31, 2009.

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 period:

- Cost allocation to utility funds
- Contracts and agreements/change orders
- County Fair
- Sheriff's Office
- Donated assets
- Solid waste bank reconciliations
- Ethics/conflict of interest laws
- Purchases and payments
- Payroll
- Restricted revenue – Real Estate Excise Tax funds

RESULTS

In most areas, the County complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to County management. We appreciate the County's commitment to resolving those matters.

Related Reports

**Kittitas County
December 14, 2010**

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.

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. That report includes a federal finding regarding internal controls and compliance with suspension and debarment requirements.

Description of the County

Kittitas County
December 14, 2010

ABOUT THE COUNTY

Kittitas County serves approximately 40,500 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	Paul Jewell
District 2	Alan A. Crankovich
District 3	Mark McClain
Assessor	Marsha Weyand
Auditor	Jerald V. Petit
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	Deanna Panattoni

APPOINTED OFFICIALS

Director of County Fair	Matthew Anderson
Interim Director of Community Development Services	Kirk Holmes
Director of Computer Services	Duke Senter
Interim Director of Facilities Maintenance	Matthew Anderson
Interim Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Joseph E. Whalen, III
Director of Probation services	William Holmes
Director of Public Works	Kirk Holmes
Director of Solid Waste	Patti Johnson
Fire Marshal	Brenda Larsen
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
205 W. 5th
Ellensburg, WA 98926

Phone: (509) 962-7502

Website: www.co.kittitas.wa.us

AUDIT HISTORY

We audit the County every year. The past five audits have reported one area of concern. We issued a finding in 2004 regarding internal controls at the Treasurer's Office. This finding has been resolved. No findings were reported in the 2005, 2006, 2007, 2008 or current 2009 audit.



ABOUT THE STATE AUDITOR'S OFFICE

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
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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
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Main number
Toll-free Citizen Hotline

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Ted Rutt
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