

Washington State Auditor's Office
Accountability Audit Report

Kittitas County

Report Date
October 15, 2012

Report No. 1008605

Issue Date
November 19, 2012



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

November 19, 2012

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

Table of Contents

**Kittitas County
October 15, 2012**

Audit Summary	1
Related Reports	2
Description of the County	3

Audit Summary

**Kittitas County
October 15, 2012**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Kittitas County from January 1, 2011 through December 31, 2011.

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:

- Collection of forfeited bail bonds
- General disbursements – credit card use and travel
- County Fair – cash receipting
- Sheriff’s Office – cash receipting
- Auditor’s Office – licensing fees
- Probation – fuel card use
- Bid law compliance
- Assessor’s Office
- Community Development Services – building and land use fees
- Citizen concern – lodging tax revenue use
- Solid Waste – cash receipting

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 15, 2012**

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. That report includes a finding for the following deficiencies in internal controls over financial reporting that, when taken together, represent a significant deficiency.

- The County did not have a system that provided adequate oversight of adjusting journal entries to ensure they were accurate.
- The County did not fully implement Governmental Accounting Standards Board (GASB) Statement No. 54 in its 2011 financial statements. County personnel did not understand the new requirements and did not seek additional guidance.
- The County's review process was not effective in ensuring the financial statements, notes and schedules were reported accurately

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 15, 2012

ABOUT THE COUNTY

Kittitas County serves approximately 41,629 citizens in central Washington. The County is administered by a three-member Board of Commissioners and operates on an \$85 million annual budget. Its 473 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, social services, landfill and transfer station 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	Obie O'Brien
Assessor	Marsha Weyand
Auditor	Jerald Pettit
Clerk	Joyce Julsrud
Superior Court Judges:	Michael Cooper
	Scott Sparks
District Court Judges:	
Lower District Court	James Hurson
Upper District Court	Darrel Ellis
Prosecuting Attorney	Greg Zempel
Sheriff	Gene Dana
Treasurer	Deanna Panattoni

Note: Frances Chmelewski replaced Michael Cooper on December 15, 2011

APPOINTED OFFICIALS

Director of County Fair Community Development Services Building Official	Matthew Anderson
Community Development Services Planning Official	Kirk Holmes
Director of Computer Services	Robert Hansen
Director of Facilities Maintenance	Duke Senter
Facilities Maintenance Project Director	Matthew Anderson
Director of Human Resources	Patti Johnson
Director of Probation Services	Lisa Young
Director of Public Works	William Holmes
Director of Solid Waste	Kirk Holmes
Fire Marshal	Patti Johnson
Public Health Director	Brenda Larsen
Interim Public Health Director	Maria Canfield (through June 2012)
Weed Administrator	Dr. Mark Larson (effective July 2012)
Washington State University Extension	Todd Davis
	Tip Hudson

Note: James Goeben replaced Duke Senter on January 6, 2012.

COUNTY CONTACT INFORMATION

Address:	Kittitas County 205 W. 5th Ellensburg, WA 98926
Phone:	(509) 962-7557
Website:	www.co.kittitas.wa.us

AUDIT HISTORY

We audit the County every year. This audit marked the seventh consecutive year no accountability findings were reported for the County.



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 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 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 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 Performance 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
Larisa Benson
Jim Brittain, CPA
Jan Jutte, CPA, CGFM
Ivan Dansereau
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

Website
Subscription Service

www.sao.wa.gov
<https://www.sao.wa.gov/EN/News/Subscriptions/>