

Washington State Auditor's Office
Accountability Audit Report

Kittitas County

Report Date
October 24, 2013

Report No. 1010700

Issue Date
November 4, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

November 4, 2013

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,

TROY KELLEY
STATE AUDITOR

Table of Contents

Kittitas County
October 24, 2013

Audit Summary	1
Related Reports	2
Description of the County	3

Audit Summary

Kittitas County
October 24, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Kittitas County from January 1, 2012 through December 31, 2012.

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:

- General disbursements
- Monitoring newly created entities
- Restricted revenue – criminal justice sales tax, hotel/motel tax, real estate excise tax
- Auditor’s Office – cash receipting
- Third-party cash receipting
- Treasurer’s Office – cash receipting
- Maintenance Department purchases
- Conflict of interest
- Property purchases
- Contract monitoring

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
October 24, 2013**

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 federal findings regarding federal Davis Bacon Act and suspension and debarment requirements.

Description of the County

Kittitas County
October 24, 2013

ABOUT THE COUNTY

Kittitas County serves approximately 41,900 citizens in central Washington. The County is administered by a three-member Board of Commissioners and operates on an \$88 million annual budget. Its 452 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, a 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:	Frances Chmelewski
	Scott Sparks

District Court Judges:

Lower District Court	James Hurson
Upper District Court	Darrel Ellis
Prosecuting Attorney	Greg Zempel
Sherriff	Gene Dana
Treasurer	Deanna Panattoni

Note: Gary Berndt replaced Alan A. Crankovich on January 1, 2013.

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 "Doc" Hansen
Director of Facilities Maintenance	James Goeben
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 Administrator	Brenda Larsen
Public Health Officer	Maria Canfield (through June 2012)
Weed Administrator	Dr. Mark Larson
Washington State University Extension	Todd Davis
	Tip Hudson

Note: Dr. Mark Larson served as Interim Public Health Administrator from July 2012 through February 2013. Robin Read was appointed Public Health Administrator on September 2013.

COUNTY CONTACT INFORMATION

Address:	Kittitas County 205 W. Fifth 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 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
Director of Performance and State Audit
Director of Local Audit
Deputy Director of State Audit
Deputy Director of Local Audit
Deputy Director of Local Audit
Deputy Director of Quality Assurance
Deputy Director of Communications
Local Government Liaison
Public Records Officer
Main number
Toll-free Citizen Hotline

Troy Kelley
Doug Cochran
Chuck Pfeil, CPA
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Mark Rapozo, CPA
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

Website
Subscription Service

www.sao.wa.gov
www.sao.wa.gov/EN/News/Subscriptions