

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

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**Benton County**

Report Date  
**December 14, 2009**

**Report No. 1002818**

Issue Date  
**January 19, 2010**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

January 19, 2010

Board of Commissioners  
Benton County  
Prosser, 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 Benton 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, 2009

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# Audit Summary

**Benton County  
December 14, 2009**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Benton County for the period from 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 period:

- Legal contracts
- Human services contracts
- Sheriff Department – citations
- Jail – collections – cash receipting
- Credit cards
- Surplus property
- Procurement – purchases – blanket contracts
- Insurance coverage
- State grant expenditures
- Building permits
- Auditor Operations and Maintenance Fund expenditures and Historical Surcharge fees
- Motor vehicle monitoring and usage
- Payroll expenditures
- General disbursements – one time vendors and unusual vendors
- Revenue trends
- Veterans Fund
- District Court – noncash adjustments and account collections

## ***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**

**Benton County  
December 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.

## ***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

Benton County  
December 14, 2009

## **ABOUT THE COUNTY**

Benton County was incorporated in 1905 and currently serves approximately 165,500 citizens. An elected, three-member Board of Commissioners governs the County. Additional elected positions include Assessor, Auditor, Clerk, Treasurer, Prosecuting Attorney, Sheriff, Coroner, six District Court Judges and three Superior Court Judges. The County has an annual budget of approximately \$148 million. An estimated 700 employees provide an array of services including road maintenance and improvement, public safety, judicial administration, health and social services and general administrative services.

## **ELECTED OFFICIALS**

These officials served during the audit period:

Board of Commissioners:

Chair

Claude Oliver

Max Benitz, Jr.

Leo Bowman

Assessor

Barbara Wagner

Auditor

Bobbie Gagner

Clerk

Josie Delvin

Prosecuting Attorney

Andrew Miller

Treasurer

Duane Davidson

Sheriff

Larry Taylor

Coroner

Rick Corson

District Court Judges:

Eugene F. Pratt

Robert J. Ingvalson

Holly A. Hollenbeck

Craig J. Matheson

Cameron Mitchell

Carrie L. Runge

Superior Court Judges:

Robert Swisher

Vic. L. Vanderschoor

Dennis D. Yule

## ***APPOINTED OFFICIALS***

County Administrator	David Sparks
County Engineer	Ross Dunfee
Human Services Director	Carrie Huie-Pascua
Planning and Building Director	Terry Marden
Central Services Manager	Randy Reid
Facilities and Parks Manager	Roy Rogers
Deputy County Administrator	Loretta SmithKelty
Geographic Information Systems Manager	Mary Phillips
Personnel-Risk Management Manager	Melina Wenner

## ***COUNTY CONTACT INFORMATION***

Address:	Benton County P.O. Box 190 Prosser, WA 99350
Phone:	(509) 786-5710
Web site:	<a href="http://www.co.benton.wa.us">www.co.benton.wa.us</a>

## ***AUDIT HISTORY***

We audit the County annually. In the past 10 audits, the County has received eight findings. The number of findings has ranged from three in 2000 to one each in 1998, 2003 and 2004 and two in 2006. No findings were reported in the 1999, 2001, 2002, 2005, 2007 or 2008 audits.

County officials have taken steps to make improvements and to correct conditions noted in prior findings. We believe this reflects the County's desire and commitment to maintain a strong financial system. We appreciate the County's attention to resolve audit issues and its commitment to establish public accountability.



## **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**  
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