

Washington State Auditor's Office
Accountability Audit Report

Benton County

Report Date
February 15, 2011

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March 14, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

March 14, 2011

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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February 15, 2011**

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Audit Summary

Benton County
February 15, 2011

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Benton 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:

- Contracts
- Facilities internal audit review
- Credit cards
- General disbursements
- Veteran's fund
- Passports and records retention
- State grants
- Schedule 16 State and Local Assistance
- Motor vehicles
- Sheriff citations
- Sheriff cash receipting
- Sheriff collection policy
- District court collection policy
- Constituent referral – conflict of interest
- Payroll
- Restricted funds
- Assessor levy limitations
- Central services cost allocations
- Procurement – change orders
- Cash counts
- Coroner's property
- Coroner's travel
- Coroner's payroll
- Juvenile justice gift cards
- Juvenile justice 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

**Benton County
February 15, 2011**

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
February 15, 2011

ABOUT THE COUNTY

Benton County was incorporated in 1905 and currently serves approximately 169,300 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 six Superior Court Judges. The County has an annual budget of approximately \$147 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

Max E. Benitz, Jr.

Leo Bowman

James Beaver

Assessor

Barbara Wagner

Auditor

Bobbie Gagner

Clerk

Josie Delvin

Prosecuting Attorney

Andy Miller

Treasurer

Duane Davidson

Sheriff

Larry Taylor

County Coroner

Rick Corson

District Court Judges:

Eugene F. Pratt (through March 2009)

Robert J. Ingvalson

Holly A. Hollenbeck

Terry Tanner (effective April 2009)

Joseph Burrowes

Katharine Butler Rapacz

Superior Court Judges:

Craig J. Matheson

Cameron Mitchell

Carrie L. Runge

Bruce Spanner

Robert Swisher

Vic. L. Vanderschoor

APPOINTED OFFICIALS

County Administrator
Public Works Manager
Human Services Director
Deputy County Administrator

David Sparks
Steve Becken
Ed Thornburgh
Loretta Smith Kelty

COUNTY CONTACT INFORMATION

Address: Benton County
P.O. Box 190
Prosser, WA 99350

Phone: (509) 786-5710

Website: www.co.benton.wa.us

AUDIT HISTORY

We audit the County annually. In the past five audits, the County received one finding in 2006. 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

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
Public Records Officer
Main number
Toll-free Citizen Hotline

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Ted Rutt
Doug Cochran
Jerry Pugnetti
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