

Washington State Auditor's Office
Accountability Audit Report

Benton County

Report Date
December 20, 2011

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January 23, 2012



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

January 23, 2012

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 20, 2011

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Audit Summary

Benton County
December 20, 2011

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Benton County from January 1, 2010 through December 31, 2010.

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:

- Cash receipting and cash counts
- Cost allocations for the Equipment Rental and Repair fund
- Cash receipting and miscellaneous revenue
- Courts – financial operations
- Insurance/risk management
- Compliance with grant requirements
- Schedule 16 State and Local Assistance
- Procurement for public works
- Procurement for purchases
- Procurement for professional service contracts
- Treasurer's Office
- Parks Department
- Fairground operations
- Surplus property
- Review of funds
- Schedule 17 Public Works Performed by Public Employees
- Real Estate Excise Tax revenue and expenditures
- Motor vehicles
- Sheriff – citations
- Sheriff – inmate checks
- Taxes and assessments
- Levy limitations

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 20, 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 program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the County

Benton County
December 20, 2011

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, Coroner, Prosecuting Attorney, Sheriff, Treasurer, six Superior Court Judges and five District Court Judges. The County operates on an annual budget of approximately \$143 million. An estimated 700 employees provide 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

James Beaver

Leo Bowman

Max Benitz

Assessor

Barbara Wagner

Auditor

Brenda Chilton

Clerk

Josie Delvin

Coroner

John Hansens

Prosecuting Attorney

Andy Miller

Sheriff

Steven Keane

Treasurer

Duane Davidson

Superior Court Judges:

Bruce A. Spanner

Cameron Mitchell

Carrie L. Runge

Craig J. Matheson

Robert G. Swisher

Vic L. Vanderschoor

District Court Judges:

Holly A. Hollenbeck

Joseph M. Burrowes

Katharine A. Butler

Robert J. Ingvalson

Terry M. Tanner

APPOINTED OFFICIALS

County Administrator
Deputy County Administrator
District Court Administrator
Human Services Director
Public Works Manager

David Sparks
Loretta Smith-Kelty
Jacki Lahtinen
Ed Thornbrugh
Steve Becken

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. The County has been free of findings for four consecutive audits. This reflects management's 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 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

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Jerry Pugnetti
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