



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Benton County

For the period January 1, 2015 through December 31, 2015

Published March 16, 2017

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Office of the Washington State Auditor
Pat McCarthy

March 16, 2017

Board of Commissioners
Benton County
Prosser, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for County operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the County's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

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AUDIT SUMMARY

Results in brief

In most areas we audited, County operations complied with applicable requirements and provided adequate safeguarding of public resources. The County also complied with state laws and regulations and its own policies and procedures in the areas we examined.

However, we noted certain matters that we communicated to County management in a letter dated March 7, 2017, related to Cost Allocations and Safeguarding of Public Assets. We appreciate the County's commitment to resolving these matters.

About the audit

This report contains the results of our independent accountability audit of Benton County from January 1, 2015 through December 31, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the County's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Inmate trust account and prisoner property
- Pharmaceuticals and narcotics (Jail)
- Inmate charges/billings to other jurisdictions
- Assessor's Office – property tax billings and exemptions, appraisals for new construction, personal property, and real property reevaluation
- Insurance/risk management (worker's compensation)
- Retention and accountability of warrants issued
- General disbursements and valid vendors
- Controls over credit cards and review of credit card transactions
- Payroll – authorized and supported wages
- Procurement (bidding for public works and purchases)

- Revenue and expenditure trend fluctuations
- Compliance with state grant requirements
- Personal use of County vehicles
- Safeguarding of small and attractive assets such as computers
- Cost allocations – Equipment Rental & Revolving and Central Services

RELATED REPORTS

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 is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

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 Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

Special investigations

We noted certain matters that we communicated to County management in a letter, relating to a loss of public funds. We appreciate the County's commitment to resolving these matters.

INFORMATION 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. In 2015, governmental revenues and expenditures were \$104,567,413 and \$87,822,759, respectively.

Contact information related to this report	
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Information current as of report publish date.

Audit history

You can find current and past audit reports for Benton County at <http://portal.sao.wa.gov/ReportSearch>.

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.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
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