



**Office of the Washington State Auditor**  
**Pat McCarthy**

# **Accountability Audit Report**

## **Benton County**

**For the period January 31, 2017 through December 31, 2017**

**Published December 27, 2018**

**Report No. 1022735**





**Office of the Washington State Auditor  
Pat McCarthy**

December 27, 2018

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 independent audit report on the County's compliance with applicable requirements and safeguarding of public resources for the 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 RESULTS

This report describes the overall results and conclusions for the areas we examined. In most of the areas we examined, County operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over safeguarding of public resources.

As referenced above, we noted certain matters that we communicated to County management and Board of Commissioners in a letter dated December 18, 2018, related to change orders. We appreciate the County's commitment to resolving those matters.

### About the audit

This report contains the results of our independent accountability audit of Benton County from January 31, 2017 through December 31, 2017.

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.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. 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, based on our risk assessment for the year ended December 31, 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Cash receipting at the offices of the Treasurer, Auditor, Coroner and Clerk, and the Juvenile Justice Center
- Equipment rental and replacement (ER&R) billings
- Sheriff's Office – work release program, jail billings and evidence room
- District Court – accounts receivable adjustments
- Procurement – public works, purchases and change orders
- Tracking and monitoring of theft sensitive assets such as computers and tools

- Accounts payable – general disbursements including credit card activity
- Selected IT security policies, procedures and practices and controls protecting financial system
- Juvenile Justice Center – tracking and storing of gift cards
- Compliance with state grant requirements
- Treasurer’s Office – third party cash receipting and account confirmations

## 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 program, which is 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>.

## 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 2017, governmental revenues and expenditures were \$109,245,871 and \$100,825,948, respectively.

<b>Contact information related to this report</b>	
Address:	Benton County P.O. Box 190 Prosser, WA 99350
Contact:	Van Pettey, Chief Accountant
Telephone:	509-736-2727 ext. 5
Website:	<a href="http://www.co.benton.wa.us">www.co.benton.wa.us</a>

*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.

<b>Contact information for the State Auditor's Office</b>	
<b>Public Records requests</b>	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
<b>Main telephone</b>	(360) 902-0370
<b>Toll-free Citizen Hotline</b>	(866) 902-3900
<b>Website</b>	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>