Kittitas County

Report Date
December 14, 2010

Report No. 1005039
February 7, 2011

Kittitas County
Ellensburg, 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 Kittitas 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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ABOUT THE AUDIT

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

- Cost allocation to utility funds
- Contracts and agreements/change orders
- County Fair
- Sheriff’s Office
- Donated assets
- Solid waste bank reconciliations
- Ethics/conflict of interest laws
- Purchases and payments
- Payroll
- Restricted revenue – Real Estate Excise Tax funds

RESULTS

In most areas, the County complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to County management. We appreciate the County’s commitment to resolving those matters.
Related Reports

Kittitas County
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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. That report includes a federal finding regarding internal controls and compliance with suspension and debarment requirements.
Description of the County

Kittitas County
December 14, 2010

ABOUT THE COUNTY

Kittitas County serves approximately 40,500 citizens in Central Washington. The County is administered by a three-member Board of Commissioners and operates on a $69 million annual budget. Its 300 employees provide an array of services including judicial and public safety, operation and maintenance of the county jail, building inspection, planning and zoning, property valuation, tax collection and distribution, vehicle licensing, road maintenance, employment and social services, and general administrative services.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:
- District 1: Paul Jewell
- District 2: Alan A. Crankovich
- District 3: Mark McClain
- Assessor: Marsha Weyand
- Auditor: Jerald V. Petit
- Clerk: Joyce Julsrud
- Superior Court Judges:
  - Michael E. Cooper
  - Scott Parks

District Court Judges:
- Lower District Court: Thomas A. Haven
- Upper District Court: Darell Ellis
- Prosecuting Attorney: Greg L. Zemple
- Sheriff: Eugene Dana
- Treasurer: Deanna Panattoni
APPOINTED OFFICIALS

Director of County Fair
Interim Director of Community Development Services
Director of Computer Services
Interim Director of Facilities Maintenance
Interim Facilities Maintenance Project Manager
Director of Human Resources
Director of Probation services
Director of Public Works
Director of Solid Waste
Fire Marshal
Public Health Administrator
Public Health Officer
Weed Administrator
Washington State University Extension

Matthew Anderson
Kirk Holmes
Duke Senter
Matthew Anderson
Patti Johnson
Joseph E. Whalen, III
William Holmes
Kirk Holmes
Patti Johnson
Brenda Larsen
Cathy Bambrick
Dr. Mark Larson
Todd Davis
Tip Hudson

COUNTY CONTACT INFORMATION

Address: Kittitas County
205 W. 5th
Ellensburg, WA  98926

Phone: (509) 962-7502

Website: www.co.kittitas.wa.us

AUDIT HISTORY

We audit the County every year. The past five audits have reported one area of concern. We issued a finding in 2004 regarding internal controls at the Treasurer's Office. This finding has been resolved. No findings were reported in the 2005, 2006, 2007, 2008 or current 2009 audit.
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
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
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

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