Washington State Auditor’s Office
Accountability Audit Report

Kittitas County

Report Date
October 10, 2011

Report No. 1006666

Issue Date
November 7, 2011
November 7, 2011

Board of Commissioners
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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October 10, 2011

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ABOUT THE AUDIT

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

- General disbursements
- Payroll
- Bid law – public works projects
- Cost allocation plans
- County Jail – cash receipting
- District Court
- Community Development Services
- Airport – lease/contract agreements
- Probation – billings/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

Kittitas County
October 10, 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. That report includes a finding for the following deficiencies in internal controls over financial reporting that, when taken together, represent a significant deficiency.

- The County’s review process was not effective in ensuring the financial statements, notes and schedules were reported accurately
- Staff responsible for recording the refunding bond transactions did not have sufficient technical knowledge to prepare the correct accounting entries.
- Each department receiving grant funding is responsible for calculating the expenditure amount reported on the Schedule of Expenditures of Federal Awards (SEFA). Departments have not properly reported grant spending to those responsible for preparing the SEFA.

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

Kittitas County
October 10, 2011

ABOUT THE COUNTY

Kittitas County serves approximately 40,915 citizens in Central Washington. The County is administered by a three-member Board of Commissioners and operates on an $85 million annual budget. Its 301 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, social services, landfill and transfer station, 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 (through December 2010)
Assessor                   Marsha Weyand
Auditor                    Jerald V. Pettit
Clerk                      Joyce Julsrud
Superior Court Judges:
   Michael E. Cooper
   Scott Sparks

District Court Judges:
   Lower District Court     Thomas A. Haven (through January 9, 2011)
   Upper District Court     Darrel Ellis
Prosecuting Attorney       Greg L. Zempel
Sheriff                     Eugene Dana
Treasurer                  Deanna Panattoni

**APPOINTED OFFICIALS**

Director of County Fair: Matthew Anderson
Interim Director of Community Development Services: Kirk Holmes
Director of Computer Services: Duke Senter
Interim Director of Facilities Maintenance: Matthew Anderson
Interim Facilities Maintenance Project Manager: Patti Johnson
Director of Human Resources: Joseph E. Whalen, III (through June 2010)
Lisa Young (effective November 2010)
Director of Probation services: William Holmes
Director of Public Works: Kirk Holmes
Director of Solid Waste: Patti Johnson
Fire Marshal: Brenda Larsen
Public Health Administrator: Cathy Bambrick (through September 2010)
Public Health Officer: Dr. Mark Larson
Weed Administrator: Todd Davis
Washington State University Extension: Tip Hudson

Note: Maria Canfield replaced Cathy Bambrick on July 1, 2011.

**COUNTY CONTACT INFORMATION**

Address: Kittitas County
205 W. 5th Avenue, Suite 105
Ellensburg, WA  98926

Phone: (509) 962-7502

Web site: www.co.kittitas.wa.us

**AUDIT HISTORY**

We audit the County every year. This audit marked the sixth consecutive year no findings were reported for the County.
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
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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

Brian Sonntag, CGFM
Ted Rutt
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Chuck Pfeil, CPA
Larisa Benson
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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