

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Franklin County**

Report Date  
**March 29, 2013**

**Report No. 1009481**

Issue Date  
**April 15, 2013**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

April 15, 2013

Board of Commissioners  
Franklin County  
Pasco, 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 Franklin 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,

**TROY KELLEY**  
STATE AUDITOR

# Table of Contents

Franklin County  
March 29, 2013

Audit Summary .....	1
Related Reports .....	2
Description of the County .....	3

# Audit Summary

Franklin County  
March 29, 2013

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Franklin County from January 1, 2011 through December 31, 2011.

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:

- Compensation of public officials/conflict of interest
- Cash receipting
- Petty cash/trust funds
- State grants
- Forfeited bail bonds
- Insurance and bonding
- Inter-fund transactions
- General disbursements
- Fuel cards
- Equipment rental rates
- Restricted funds
- Procurement – public works
- Procurement – purchases
- Procurement – personal services
- Landfill liability
- County road billing and receipting

## ***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**

**Franklin County  
March 29, 2013**

## ***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.

## ***OTHER REPORTS***

During the current audit period, the State Auditor's Office issued a report in September 2012 on a misappropriation of public funds at the County. That report is available on our website, [www.sao.wa.gov](http://www.sao.wa.gov).

# Description of the County

Franklin County  
March 29, 2013

## **ABOUT THE COUNTY**

Franklin County, incorporated in 1883, has a population of approximately 80,500 residents. An elected, three-member Board of Commissioners governs the County. The County has 14 additional elected positions including Assessor, Auditor, Coroner, Clerk, District Court Judge, Prosecuting Attorney, Sheriff, six Superior Court Judges and Treasurer. Approximately 250 employees provide public safety, road improvement, parks and recreation, judicial administration, health and social services and general administration services. The County's budget for fiscal year 2011 was approximately \$50 million, including a \$22.3 million current expense budget.

## **ELECTED OFFICIALS**

These officials served during the audit period:

Board of Commissioners:

Assessor  
Auditor  
Coroner  
Clerk  
Prosecuting Attorney  
Sheriff  
Treasurer

Brad Peck  
Rick Miller  
Robert E. Koch  
Steven Marks  
Matt Beaton  
Dan Blasdel  
Mike Killian  
Shawn Sant  
Richard Lathim  
Josie Koelzer

## **APPOINTED OFFICIALS**

Court Administrator  
Public Works Director  
Information Systems  
Jail Superintendent  
Planning and Development  
Superior Court Administrator  
TRAC Manager  
Human Resources Director

Fred Bowen  
Matt Mahoney  
Kevin Scott  
Rick Long  
Jarrod Macpherson  
Pat Austin  
Troy Woody  
Rosie Rumsey

**COUNTY CONTACT INFORMATION**

Address: Franklin County  
1016 N. 4th Avenue  
Pasco, WA 99301-3706

Phone: (509) 545-3540

Website: [www.co.franklin.wa.us](http://www.co.franklin.wa.us)

**AUDIT HISTORY**

We audit the County annually. There have been no accountability findings in the past five years. The County has been responsive to our audit recommendations.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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**  
**Director of State and Local Audit**  
**Director of Performance Audit**  
**Deputy Director of State and Local Audit**  
**Deputy Director of State and Local Audit**  
**Deputy Director of State and Local Audit**  
**Deputy Director of Quality Assurance**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Larisa Benson**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
**Sadie Armijo**  
**Barb Hinton**  
**Mike Murphy**  
**Mary Leider**  
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