

Washington State Auditor's Office
Accountability Audit Report

Franklin County

Report Date
December 2, 2010

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Issue Date
December 27, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

December 27, 2010

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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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December 2, 2010

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Audit Summary

Franklin County
December 2, 2010

ABOUT THE AUDIT

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

- Trade Recreational Agricultural Center (TRAC)
- Budget compliance
- Inter-fund loans/restricted funds
- Cash receipting
- Office of Public Defense disbursements
- Bond covenants
- Open public meetings

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

**Franklin County
December 2, 2010**

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.

Description of the County

Franklin County
December 2, 2010

ABOUT THE COUNTY

Franklin County was incorporated in 1883 and currently has a population of approximately 77,355 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 2009 was \$55.9 million, including a \$23.6 million current expense budget.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:	Robert E. Koch Brad Peck Rick Miller Steven Marks
Assessor	Zona Lenhart
Auditor	Dan Blasdel
Coroner	Mike Killian
Clerk	Gerald F. Roach
District Court Judge	Steven Lowe
Prosecuting Attorney	Richard Lathim
Sheriff	Carrie L. Runge
Superior Court Judges:	Craig J. Matheson Robert G. Swisher Vic L. Vanderschoor Cameron Mitchell
Treasurer	Bruce A. Spanner Tiffany Coffland

APPOINTED OFFICIALS

County Administrator	Fred Bowen
Engineer	Tim Fife
Information Services	Kevin Scott
Jail Superintendent	Rick Long
Planning and Development	Jerrod MacPherson
Print Shop	Libbie Wright
Facilities Director	Chris Giles
Superior Court Administrator	Pat Austin
TRAC General Manager	Troy Woody
Human Resource Director	Rosie Rumsey

COUNTY CONTACT INFORMATION

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

Phone: (509) 545-3535

Website: www.co.franklin.wa.us

AUDIT HISTORY

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



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
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