



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

# **Accountability Audit Report**

## **Franklin County**

**For the period January 1, 2015 through December 31, 2015**

**Published March 27, 2017**

**Report No. 1018792**





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

March 27, 2017

Board of Commissioners  
Franklin County  
Pasco, 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 report on the County's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for 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 SUMMARY

## Results in brief

In the areas we audited, County operations complied with applicable requirements and provided adequate safeguarding of public resources. The County also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## About the audit

This report contains the results of our independent accountability audit of Franklin County from January 1, 2015 through December 31, 2015.

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.

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, 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 processes and review of receipts for Clerk's Office, District Court and TRAC
- Payroll process and review of overtime payments for Sheriff's Office and Corrections
- Payroll process for new hires and review of new hire documentation
- Use of restricted funds for building permit revenue
- TRAC contracting process for rental fees and service contracts
- Credit card monitoring process and review of purchases for compliance with policies for the Sheriff's Office
- Medical reimbursements for inmates
- Compliance with procurement requirements for public works contracts
- Compliance with procurement requirements for architectural and engineering contracts
- Compliance with prevailing wage requirements for public works contracts
- General disbursements for compliance with policy and allowable expenses
- Revenue collection for the work release program
- Jail pharmaceutical inventory monitoring process
- Software system conversion for Superior Court
- Compliance with State requirements for bail payments made by credit card

## INFORMATION ABOUT THE COUNTY

Franklin County was incorporated in 1883 and currently 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 expenditures for fiscal year 2015 was approximately \$49 million, including a \$26 million current expense budget.

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*Information current as of report publish date.*

### **Audit history**

You can find current and past audit reports for Franklin 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>	
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