

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

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**Lewis County**

Report Date  
**August 22, 2012**

**Report No. 1008230**

Issue Date  
**September 10, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

September 10, 2012

Board of Commissioners  
Lewis County  
Chehalis, 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 Lewis 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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**August 22, 2012**

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# Audit Summary

**Lewis County**  
**August 22, 2012**

## ***ABOUT THE AUDIT***

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

- Open Public Meetings Act
- Bail bonds
- Financial condition
- Internal transactions
- Restricted funds
- Creation of new entities
- Insurance and bonding
- Superior Court and Clerk's Office
- Sheriff's Office
- Controls over key software applications
- Fair
- Contracts
- Citizen hotline

## ***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

**Lewis County**  
**August 22, 2012**

### ***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

## Lewis County August 22, 2012

### ***ABOUT THE COUNTY***

Lewis County is home to more than 76,000 residents. Historically a logging and agricultural county, the County's economy is in transition. The County is moving towards a more diversified economy including construction, manufacturing, retail, healthcare, transportation and warehousing, utilities and public employment sectors.

An elected, three-member Board of Commissioners administers the County, which operates on a \$74.6 million annual budget. Its 578 full- and part-time employees provide public safety (sheriff and court services), construction and maintenance of roads and bridges, health and social services, cultural and recreational facilities and services, planning and zoning services and general administrative services.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Assessor

Auditor

Clerk

Coroner

Prosecuting Attorney

Sheriff

Treasurer

District Court Judges:

Superior Court Judges:

Lee Grose

Ron Averill

Bill Schulte

Dianne Dorey

Gary Zandell

Kathy Brack

Warren McLeod

Jonathan Meyer

Steve Mansfield

Rose Bowman

Michael Roewe

R.W. Buzzard

Nelson Hunt

James Lawler

Richard Brosey

**COUNTY CONTACT INFORMATION**

Address: Lewis County  
351 N.W. North Street  
Chehalis, WA 98532

Phone: (360) 740-1159

Website: [www.lewiscountywa.gov](http://www.lewiscountywa.gov)

**AUDIT HISTORY**

We audit the County annually. The 2007 audit reported a repeat finding for violations of the Open Public Meetings Act. The 2008 audit contained a federal finding regarding internal controls over prevailing wage (Davis Bacon Act) requirements. The 2009 audit was free of findings and previous findings had been resolved. The 2010 audit reported a finding for a lack of internal controls over the preparation of the Schedule of Expenditures of Federal Awards. That finding has been resolved.



## **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**  
**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**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Larisa Benson**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
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