

Washington State Auditor's Office
Accountability Audit Report

Lewis County

Report Date
September 2, 2011

Report No. 1006476

Issue Date
September 26, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

September 26, 2011

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

Table of Contents

Lewis County
September 2, 2011

Audit Summary	1
Related Reports	2
Description of the County	3

Audit Summary

Lewis County
September 2, 2011

ABOUT THE AUDIT

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

- Open Public Meetings Act
- General revenue
- Creation of new entities
- Financial condition
- Auditor's Office
- Assessor's Office
- Jail
- Interfund transactions
- Procurement – public works projects
- Payroll
- Disbursements
- Safeguarding of assets
- Contracts

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
September 2, 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 regarding internal controls over the reporting of the Schedule of Expenditures of Federal Awards.

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
September 2, 2011

ABOUT THE COUNTY

Lewis County is home to more than 75,455 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 governs the County. For fiscal year 2010, the County operated on an annual budget of approximately \$98 million. Its 553 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
Terry Wilson
Michael Golden
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

AUDIT HISTORY

We audit the County annually. The 2006 audit reported three findings regarding violations of the Open Public Meetings Act, bid law and financial reporting. The 2007 audit reported a repeat finding for certain 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 have been resolved.



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
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
Ivan Dansereau
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

Website
Subscription Service

www.sao.wa.gov
<https://www.sao.wa.gov/EN/News/Subscriptions/>