

Washington State Auditor's Office
Accountability Audit Report

Snohomish County

Report Date
January 14, 2014

Report No. 1011219

Issue Date
February 3, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 3, 2014

County Council and Executive
Snohomish County
Everett, 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 Snohomish 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

Snohomish County
January 14, 2014

Audit Summary 1

Related Reports 2

Description of the County 3

Audit Summary

Snohomish County January 14, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Snohomish County from July 1, 2012 through June 30, 2013.

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:

- Departmental review – Treasurer’s Office
- Office of Housing and Community Development
- Equipment Rental and Revolving Fund – asset management
- Budget compliance
- Equipment leases
- Park fees
- On-call contracts
- Mechanic services
- General disbursements
- Collections
- Materials/supplies inventory
- Interpreter services

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

Snohomish County January 14, 2014

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

Snohomish County January 14, 2014

ABOUT THE COUNTY

As of December 31, 2012, Snohomish County had a population of approximately 722,900 citizens. The County is governed by an elected, five-member County Council. Additional elected officials include County Executive, Prosecuting Attorney, Sheriff, Auditor, Clerk, Treasurer and Assessor. The County has 15 Superior Court judges and eight District Court judges who are also elected. All County officials are elected to serve four-year terms.

The County's 2,600 full-time employees provide an array of services including public safety, law enforcement, fire prevention, road construction and maintenance, parks and recreation, judicial administration, health and social services and general administration. The County also operates an airport and fairgrounds and is responsible for disposal of solid waste and controlling surface water run-off. For fiscal year 2012, the County operated on an annual general fund budget of \$211,085,060.

ELECTED OFFICIALS

These officials served during the audit period:

Council:	Brian Sullivan Stephanie Wright John Koster Dave Somers Dave Gossett
Executive	John Lovick (effective June 2013) Aaron Reardon (through May 2013)
Assessor	Cindy Portmann
Auditor	Carolyn Weikel
Clerk	Sonya Kraski
Prosecuting Attorney	Mark Roe
Sheriff	John Lovick (through May 2013)
Treasurer	Kirke Sievers
Superior Court Judges:	George F. Appel George N. Bowden Marybeth Dingley Michael T. Downes Janice E. Ellis Ellen J. Fair Anita L. Farris Millie M. Judge (elected January 2013)

Cascade Division Court Judge
Everett Division Court Judges:

Evergreen Division Court Judges:

South Division Court Judges:

Linda C. Krese
David A. Kurtz
Larry E. McKeeman (retired January
2013)
Eric Z. Lucas
Richard T. Okrent
Bruce I. Weiss
Joseph P. Wilson
Thomas J. Wynne
Jay F. Wisman
Roger M. Fisher
Tam T. Bui
Steven M. Clough
Patricia L. Lyon
Timothy P. Ryan (retired January 2013)
Carol A. McRae
Jeffrey D. Goodwin
Elizabeth Fraser (elected January
2013)

APPOINTED OFFICIALS

Deputy Executive
Executive Directors

Mark Ericks (appointed June 2013)
Gary Haakenson (through May 2013)
Peter Camp
Brian Parry (through June 2013)
Gary Haakenson (appointed June
2013)

COUNTY CONTACT INFORMATION

Address: Snohomish County
3000 Rockefeller Avenue
Everett, WA 98201-4046

Phone: (425) 388-3308

Website: www.co.snohomish.wa.us

AUDIT HISTORY

We audit the County every year. The past seven accountability audits were free of findings. However, the 2011 single audit reported three federal findings. These 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.

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

Troy Kelley
Doug Cochran
Chuck Pfeil, CPA
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Mark Rapozo, CPA
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

Website
Subscription Service

www.sao.wa.gov
www.sao.wa.gov/EN/News/Subscriptions