



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

Yakima Valley Office of Emergency Management

Yakima County

For the period January 1, 2011 through December 31, 2013

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Washington State Auditor Troy Kelley

February 23, 2015

Executive Board
Yakima Valley Office of Emergency Management
Union Gap, 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 Emergency Management Service 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 Emergency Management Service'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,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Emergency Management Service operations complied with applicable requirements and provided adequate safeguarding of public resources. The Emergency Management Services 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 the Yakima Valley Office of Emergency Management from January 1, 2011 through December 31, 2013.

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 Emergency Management Service'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:

- Open Public Meetings Act
- Accounts receivable/cash receipting
- Payroll
- General disbursements
- Credit card use
- Financial condition
- Revenue coding

INFORMATION ABOUT THE EMERGENCY MANAGEMENT SERVICE

The Yakima Valley Office of Emergency Management is a joint operation of emergency management created by a 1984 agreement between Yakima County and the following towns and cities: Tieton, Naches, Selah, Yakima, Union Gap, Moxee, Harrah, Wapato, Toppenish, Zillah, Granger, Mabton, Sunnyside and Grandview. The Emergency Management Service coordinates and facilitates resources to minimize the impacts of emergencies and disasters on people, property, economy and the environment. The mission of the Emergency Management Service is to mitigate, prepare for, respond to and recover from natural and technological emergencies and disasters.

An elected, five-member Executive Board governs the Emergency Management Service. The members of the Executive Board are appointed annually by the full board, which consists of the mayor of each jurisdiction covered by the Emergency Management Service, plus the three Yakima County Commissioners. The Executive Board appoints a Director to oversee the Emergency Management Service's two full-time employees. It uses the Yakima County Treasurer as its treasurer, ex officio. The Emergency Management Service operates on an annual budget of approximately \$450,000.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Yakima Valley Office of Emergency Management 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.

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