

Washington State Auditor's Office
Accountability Audit Report

Franklin Conservation District
Franklin County

Report Date
June 25, 2009

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July 20, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

July 20, 2009

Board of Supervisors
Franklin Conservation District
Pasco, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District 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 the Franklin Conservation District'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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Franklin County
June 25, 2009

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Audit Summary

Franklin Conservation District Franklin County June 25, 2009

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Franklin Conservation District for January 1, 2007, through December 31, 2008.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District 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:

- State grants
- Credit cards/disbursements
- Safeguarding of assets
- Check integrity

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Description of the District

Franklin Conservation District Franklin County June 25, 2009

ABOUT THE DISTRICT

Franklin Conservation District was organized in 1951 to develop and administer voluntary, non-regulatory programs for the use and conservation of natural resources. The District is governed by a volunteer Board of Supervisors who establishes priorities and set policy. Three supervisors are locally elected, and at least two of the three elected supervisors must be landowners or operators of a farm. Two supervisors are appointed by the Washington State Conservation Commission, and at least one must be a landowner or operate a farm.

District Supervisors direct the District's six employees who work in partnership with the federal Natural Resources Conservation Service. The District operates on local, state and federal grants and contracts to do projects, usually with some form of local matching funds.

Total revenue for fiscal years 2007 and 2008 were approximately \$930,500 and \$1,875,000, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Chris Herron
George Paulson
Steve DeRuyter
Kurt Harder
Brad Bailie

APPOINTED OFFICIALS

District Manager

Mark Nielson

DISTRICT CONTACT INFORMATION

Address: Franklin Conservation District
1620 Road 44 N.
Pasco, WA 99301-2667

Phone: (509) 548-8546, ext. 3

Web site: <http://franklincd.org>

AUDIT HISTORY

We audit the District every two years. The District had two financial statement findings for fiscal year 2006. No findings were reported in the five previous audits.



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 in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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