

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

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**Joint Animal Services**  
**Thurston County**

Report Date  
**April 16, 2010**

**Report No. 1003495**

Issue Date  
**May 3, 2010**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

May 3, 2010

Board of Commissioners  
Joint Animal Services  
Lacey, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your Agency 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 Joint Animal Services 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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# **Audit Summary**

## **Joint Animal Services Thurston County April 16, 2010**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Joint Animal Services for January 1, 2007, through December 31, 2008.

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

- Cash receipting
- Disbursements
- Payroll
- Bid law compliance
- Open Public Meetings Act

### ***RESULTS***

In the areas we examined, the Agency's internal controls were adequate to safeguard public assets. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## **Related Reports**

**Joint Animal Services  
Thurston County  
April 16, 2010**

### ***FINANCIAL***

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements.

## **Description of the Agency**

### **Joint Animal Services Thurston County April 16, 2010**

#### ***ABOUT THE AGENCY***

The Joint Animal Services was created through an inter-governmental agreement between Thurston County and the cities of Lacey, Olympia and Tumwater to provide animal control and related services to their residents. The city of Lacey is the lead agency and provides administrative support and financial management.

The Agency is governed by a six-member Board of Commissioners. The Board is comprised of one Commissioner from each of the participating governments, one licensed veterinarian practicing in Thurston County and one at-large member representing the Thurston County Humane Society. For fiscal years 2007 and 2008, the Agency operated on annual budgets of \$1.5 million and \$1.6 million, respectively. The Agency has approximately 17 employees and 56 volunteers.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Tom Nelson, Lacey  
Laura Ware, Olympia  
Cathy Wolfe, Thurston County  
Pete Kmet, Tumwater  
Doug Howie, Humane Society  
Dr. Virginia Balus, South Sound  
Veterinary Association

#### ***APPOINTED OFFICIALS***

Director

Susanne Beauregard

#### ***AGENCY CONTACT INFORMATION***

Address: Joint Animal Services  
P.O. Box 3400  
Lacey, WA 98509-3400

Phone: (360) 352-2646

Web site: [www.jointanimalservices.org](http://www.jointanimalservices.org)

## ***AUDIT HISTORY***

We audit the Agency every two years. This is the third audit of the Agency and it has been free of audit findings since its inception.



## **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 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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**Director for Legal Affairs**  
**Director of Quality Assurance**  
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**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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