

Washington State Auditor's Office
Accountability Audit Report

Northeast Tri County Health District
Stevens County

Report Date
October 23, 2013

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WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 2, 2013

Board of Health
Northeast Tri County Health District
Colville, 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 Northeast Tri County Health 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,

TROY KELLEY
STATE AUDITOR

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Stevens County
October 23, 2013

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Audit Summary

Northeast Tri County Health District Stevens County October 23, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Northeast Tri County Health District from January 1, 2012 through December 31, 2012.

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 period:

- Safeguarding of small and attractive assets such as computers
- Payroll/personnel
- Payments/expenditures
- Compliance with grant requirements

RESULTS

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

Related Reports

**Northeast Tri County Health District
Stevens County
October 23, 2013**

FINANCIAL

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Northeast Tri County Health District Stevens County October 23, 2013

ABOUT THE DISTRICT

The Northeast Tri County Health District was formed in 1977 through an agreement among the cities, towns and counties of northeast Washington. The District provides public health services to approximately 64,700 residents of Ferry, Pend Oreille and Stevens counties and in 12 incorporated communities.

An appointed, nine-member Board of Health governs the District. The Board is composed of elected officials from the cities, towns and counties in the tri county area. The District has offices in the cities of Colville, Newport and Republic. The Board appoints management to oversee the District's daily operations as well as its 30 employees. For fiscal year 2012, the District operated on an annual budget of approximately \$2.2 million.

APPOINTED BOARD

These officials served during the audit period:

Board of Health:

Ferry County Commissioner	Bob Heath
Ferry County Commissioner	Brad Miller
Pend Oreille County Commissioner	John Hankey
Pend Oreille County Commissioner	Diane Wear
Stevens County Commissioner	Malcolm Friedman
Stevens County Commissioner	Larry Guenther
City of Colville Mayor	Bill Beatty
City of Newport Mayor	Shirley Sands
City of Republic Council Member	Leo Jenkins

Note: In January 2013, Mike Blankenship replaced Bob Heath, Mike Manus replaced John Hankey, Karen Skoog replaced Diane Wear, Steve Parker replaced Malcolm Friedman, Wes McCart replaced Larry Guenther. In addition, Dorothy Bergin, City of Colville Council Member, replaced Bill Beatty, City of Colville Mayor.

OTHER APPOINTED OFFICIALS

Administrator:	David Windom
Health Officer:	E.W. Gray, M.D.
Director of Environmental Health:	Jim Matsuyama
Director of Community Health:	Joanie Christian

Note: Matt Schanz replaced Jim Matsuyama in April 2012. Sam Artzis, M.D. replaced E.W. Gray, M.D. in November 2012. Joanie Christian left employment in August 2013 and was replaced by Sandy Owen in October 2013.

DISTRICT CONTACT INFORMATION

Address:	Northeast Tri County Health District 240 E. Dominion Avenue Colville, WA 99114
Phone:	(509) 684-1301
Website:	www.netchd.org

AUDIT HISTORY

We audit the District annually. Current and prior accountability audits have been free of findings. This reflects the District's commitment to strong internal controls and compliance with applicable laws.



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.

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Toll-free Citizen Hotline

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