

Washington State Auditor's Office
Accountability Audit Report

Benton Conservation District
Benton County

Report Date
February 21, 2014

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March 3, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

March 3, 2014

Board of Directors
Benton Conservation District
Prosser, 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 Benton 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,

TROY KELLEY
STATE AUDITOR

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Benton County
February 21, 2014**

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Audit Summary

Benton Conservation District Benton County February 21, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Benton Conservation District from January 1, 2011 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:

- Contracts/agreements
- Payments/expenditures
- Gifts of public funds

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.

Description of the District

Benton Conservation District Benton County February 21, 2014

ABOUT THE DISTRICT

The Benton Conservation District was organized in 1951 to develop and administer voluntary, nonregulatory programs for the use and conservation of natural resources in Benton County. The District is governed by a Board of volunteer Supervisors that establishes priorities and sets policies. Three Supervisors are locally elected; 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; at least one must be a landowner or operate a farm. District Supervisors direct the expertise of the District working in partnership with the federal Natural Resources Conservation Services.

The District operates on local, state and federal grants and contracts to perform projects, usually with some form of local matching funds. In 2012 the District's revenue was approximately \$340,000 and expenditures were approximately \$346,000. In 2011 the District's revenue was approximately \$380,000 and expenditures were approximately \$310,000.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Jack Clark
Dan Downs
Mike Sackchewsky
Nicole Berg
Michael Crowder
Larry Cadwell (until 2012)

APPOINTED OFFICIALS

District Manager

Mark Nielson

DISTRICT CONTACT INFORMATION

Address: Benton Conservation District
415 Wine Country Road
Prosser, WA 99350

Phone: 509-545-8546

Website: www.bentoncd.org

AUDIT HISTORY

The previous two accountability audits reported one finding regarding retention of disbursement documentation. This issue is 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.

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