Washington State Auditor’s Office
Accountability Audit Report

Whitman County Public Hospital District
No. 1A
(Pullman Regional Hospital)

Report Date
January 27, 2014

Report No. 1011270

Issue Date
February 13, 2014
February 13, 2014

Board of Commissioners
Pullman Regional Hospital
Pullman, 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 Pullman Regional Hospital’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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Whitman County  
January 27, 2014

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ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Pullman Regional Hospital 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:

- Billings/receivables
- Procurement (bidding/prevailing wage)
- Payments/expenditures
- Payroll/personnel

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.
Related Reports

Pullman Regional Hospital
Whitman County
January 27, 2014

FINANCIAL

A financial statement audit was performed by a firm of certified public accountants. That firm’s report is available from the District.
Description of the District

Pullman Regional Hospital
Whitman County
January 27, 2014

ABOUT THE DISTRICT

Whitman County Public Hospital District No. 1A, doing business as Pullman Regional Hospital, operates a 25-bed critical access hospital in Pullman. The District provides medical, surgical, labor and delivery, nursery care, 24-hour emergency, laboratory, radiology, physical therapy, cardiac rehabilitation and physician services.

An elected seven-member Board of Commissioners govern the District. The Board appoints management to oversee the District’s daily operations as well as its 300 employees. In fiscal years 2011 and 2012, the District operated on a budget of approximately $43 million and $45 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:
Patricia Grantham
Joe Pitzer
Jenny Blaylock
Michael Murphy
Jeanne Holstad
Jeff Elbracht
Sandra O’Keefe

APPOINTED OFFICIALS

Chief Executive Officer: Scott Adams
Chief Financial Officer: Steve Febus
Chief Clinical Officer: Jeannie Eylar

DISTRICT CONTACT INFORMATION

Address: Pullman Regional Hospital
835 S.E. Bishop Blvd.
Pullman, WA 99163

Phone: 509-336-7362
Website: www.pullmanregional.org
AUDIT HISTORY

We audit the District once every two years. The District has not received any accountability findings in the past five 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.

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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