
Washington State Auditor's Office

Exit Conference

Skamania County

January 1, 2006 through December 31, 2007

November 5, 2008



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR

Audit Information

Audit Scope

Our audit was planned and conducted using a risk-based approach covering the following general areas for the period beginning January 1, 2006 and ending December 31, 2007:

- Accountability for public resources and compliance with laws and regulations
- Financial statements (for FY 2007)
- Federal compliance (for FY 2007)

In keeping with general auditing practices, we did not examine every transaction, activity or area. Instead, our procedures focused on identifying and examining those transactions, activities or areas that posed the highest risk.

Accountability for Public Resources and Legal Compliance

We evaluated accountability for public resources and compliance with certain laws and regulations in the following areas:

- Auditor's Office
- Small and attractive assets
- Contracts/agreements
- Open public meetings
- Budget compliance
- Public Works department
- Parks department
- Disbursements
- District Court
- Sheriff – citations/custody of evidence
- Restricted funds
- Surplus property

Financial Statements

We performed an audit of the financial statements in accordance with *Government Auditing Standards* to conclude whether the statements were presented fairly in all material respects. Our audit was conducted on a test basis and cannot be relied upon to identify every instance of misstatement, fraud or noncompliance in the financial statements.

As part of our audit of the financial statements, we obtained an understanding of internal controls over financial reporting. *Government Auditing Standards* also required us to test compliance with any provisions of laws, regulations, contracts and grant agreements that could materially affect financial statement amounts or data significant to the audit.

Federal Compliance

We tested compliance with material requirements for the major federal programs listed below. We also tested internal controls over major programs to determine if they were adequate to detect or prevent noncompliance with material federal requirements.

- Federal Forest Funds – 10.665
- Highway Planning & Construction – 20.205

Audit Reports

Accountability Report

This report summarizes the results of the accountability audit. The report will not include any findings.

The Accountability report is expected to be issued within the next few weeks. We now offer a free subscription service that allows you to be notified by email when audit reports are released or posted to our Web site. You can sign up for this convenient new service on our website at:

www.sao.wa.gov/applications/subscriptionservices

The financial statement and single audit reports were issued 9/15/2008 and did not include any findings.

Audit Results

Audit Recommendations

We are pleased to report no findings or management letter items. We will review the status of the attached exit items in our next audit.

Concluding Remarks

We would like to thank officials and employees for their helpfulness and timely response to our audit requests. We will be sending an e-mail to Marilyn Butler, Director of Administrative Services, regarding an on-line customer service survey. This email will be from "State Auditor's Office <WA-StateAuditor@sao.wa.gov>". Please take a few minutes to complete this survey. Your feedback is important to our on-going commitment to continually develop and improve our audit process.

Your next audit is scheduled to be conducted in 2009 and will cover the following general areas for FY 2008:

- Financial Statement
- Federal Programs