

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

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**Washington Counties Risk Pool**  
**Thurston County**

Report Date  
**February 9, 2011**

**Report No. 1005147**

Issue Date  
**February 28, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

February 28, 2011

Board of Directors  
Washington Counties Risk Pool  
Tumwater, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your Pool 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 Washington Counties Risk Pool'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,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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Thurston County  
February 9, 2011**

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# **Audit Summary**

## **Washington Counties Risk Pool Thurston County February 9, 2011**

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

This report contains the results of our independent accountability audit of the Washington Counties Risk Pool from October 1, 2009 through September 30, 2010.

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

- Open Public Meetings Act
- General revenue
- Payroll expenditures
- Solvency/financial condition
- Claims administration
- Controls over software
- Compliance with WAC 82-60

### ***RESULTS***

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

## **Related Reports**

**Washington Counties Risk Pool  
Thurston County  
February 9, 2011**

### ***FINANCIAL***

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

# Description of the Pool

## Washington Counties Risk Pool Thurston County February 9, 2011

### **ABOUT THE POOL**

The Washington Counties Risk Pool was established to provide its member counties with joint programs and services including self insurance, purchasing of insurance and contracting for or hiring of personnel to provide administrative services, claims handling and risk management.

The Pool is governed by a Board of Directors consisting of one representative designated by each member county. Its day-to-day operations are administered by the Board-appointed Executive Director who reports to an 11-member Executive Committee and the Board. For the year under audit, the Pool operated on an annual operating budget of approximately \$1.73 million and had nine employees.

### **ELECTED OFFICIALS**

These officials served during the audit period:

#### Executive Committee:

President

Secretary-Treasurer

Jay Winter, Walla Walla County

Marilyn Butler, Skamania County

Keith Goehner, Chelan County

Mark Wilsdon, Clark County (effective  
July 23, 2010)

Steven Clem, Douglas County

Rose Elway, Grays Harbor County

Mark Abernathy, Kitsap County (through  
July 22, 2010)

F. Lee Grose, Lewis County

Andrew Lampe, Okanogan County

Steve Bartel, Spokane County

Tammy Devlin, Thurston County

Randall Watts, Whatcom County

### **APPOINTED OFFICIALS**

Executive Director

Auditing and Accounting Officer

Vyrle Hill

Sue Colbo

## ***POOL CONTACT INFORMATION***

Address: Washington Counties Risk Pool  
2558 R W Johnson Road S.W., Suite 106  
Tumwater, WA 98512-6103

Phone: (360) 292-4500

Website: [www.wcrp.info](http://www.wcrp.info)

## ***AUDIT HISTORY***

We audit the Pool on an annual basis. The Pool has not received a finding since its inception in 1988.



## **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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