



**Office of the Washington State Auditor
Pat McCarthy**

September 19, 2018

Board of County Commissioners/Auditor
Columbia County
Dayton, Washington

Management Letter

This letter includes a summary of specific matters that we identified in planning and performing our accountability audit of Columbia County from January 1, 2017 through December 31, 2017. We believe our recommendations will assist you in improving the County's internal controls in these areas.

We will review the status of these matters during our next audit. We have already discussed our comments with and made suggestions for improvements to County officials and personnel. If you have any further questions, please contact me at (509) 734-7104.

This letter is intended for the information and use of management and the governing body and is not suitable for any other purpose. However, this letter is a matter of public record and its distribution is not limited.

We would also like to take this opportunity to extend our appreciation to your staff for the cooperation and assistance given during the course of the audit.

Sincerely,

Ginny Waltman, Audit Manager

Attachment

Management Letter
Columbia County
January 1, 2017 through December 31, 2017

Unsupported payroll

The County Auditor's Office retains Board-approved payroll documentation to support the amounts paid to County employees. In 2017, the County had about \$3.7 million in payroll expenditures.

During our audit of payroll, the County could not provide approved pay rate documentation for six of the 19 employees selected for testing. Total wages paid to these employees was \$218,767. We found the County did not regularly use personnel forms to record and approve pay rate changes.

We recommend the County establish policies and procedures to ensure proper documentation regarding employee pay is completed and retained.