



**WASHINGTON COUNTY**  
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To Whom It May Concern:

There was one finding reported for corrective action in Washington County's single audit of 12/31/10. This finding and County's responses are listed below:

- 1) Criteria: Risk should be assessed by an entity to assist with the establishment of relevant operating procedures and to ensure sufficient internal control.

Condition: Management nor the Board of Supervisors of Washington County have documented any form of risk assessment over the financial operations of the County. This is a repeat finding from 2007, 2008 and 2009.

Cause of Condition: Oversight.

Effect of Condition: By not studying risks and not documenting the study, the County is taking a chance that a significant risk of misappropriation and/or misstatement of the financial statements exists and is not being considered in the preparation of its financial statements.

Recommendation: Management and the Board Audit Committee should conduct a risk assessment regarding the County's financial operations. The assessment should be documented and maintained as part of the County's formal policies and procedures.

Management Response: The County will develop a formal risk assessment of financial operations to be approved by the Board of Supervisors. The assessment will be reviewed and updated by the Finance Committee of the Board of Supervisors.

The County will send this finding and response to the appropriate committee to ensure follow-up occurs.

Sincerely,

Kevin Hayes  
County Administrator