

Washington State Auditor's Office
Accountability Audit Report

King County Flood Control Zone District

Report Date
October 30, 2013

Report No. 1010738

Issue Date
November 18, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

November 18, 2013

Board of Supervisors
King County Flood Control Zone District
Seattle, 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 King County Flood Control Zone District'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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October 30, 2013**

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Audit Summary

King County Flood Control Zone District October 30, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the King County Flood Control Zone District from January 1, 2012 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:

- Payment of interim executive director
- Land acquisition
- Farm pad elevation projects

RESULTS

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

Related Reports

**King County Flood Control Zone District
October 30, 2013**

FINANCIAL

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

Description of the District

King County Flood Control Zone District October 30, 2013

ABOUT THE DISTRICT

In April 2007, the Metropolitan King County Council created the King County Flood Control Zone District. The District provides funding and policy oversight for flood protection projects. Funding for the District comes from a countywide property levy tax of 10 cents per \$1,000 assessed value. The District has no employees and its budget was approximately \$37 million in 2012.

King County Council Members are the District's Board of Supervisors. Although the Board is the primary governing body for the District, several committees and project partners work with it. An Advisory Committee of 15 elected officials, representing cities in the floodplain, provides recommendations on the District's work program and budget. The District also partners with state and federal agencies, such as the Army Corps of Engineers and the Federal Emergency Management Agency, local governments, watershed groups and tribal governments.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Reagan Dunn
Bob Ferguson
Larry Gossett
Jane Hague
Kathy Lambert
Joe McDermott
Julia Patterson
Larry Phillips
Peter von Reichbauer

DISTRICT CONTACT INFORMATION

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King County Court House Room 1039
Seattle, WA 98104

Phone: (206) 296-0364

Website: www.kingcountyfloodcontrol.org

AUDIT HISTORY

We audit the District annually. This is the District's fifth audit and all audits have been free of findings.



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.

Our mission is to 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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