

Washington State Auditor's Office
Accountability Audit Report

**Quincy-Columbia Basin Irrigation
District
Grant County**

Report Date
January 15, 2014

Report No. 1011181

Issue Date
February 3, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 3, 2014

Board of Directors
Quincy-Columbia Basin Irrigation District
Quincy, 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 Quincy-Columbia Basin Irrigation 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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Grant County
January 15, 2014**

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Audit Summary

Quincy-Columbia Basin Irrigation District Grant County January 15, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Quincy-Columbia Basin Irrigation District from January 1, 2011 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:

- Property assessments
- Billings/receivables
- Cash receipting
- Procurement (bidding)
- Payroll/personnel

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

**Quincy-Columbia Basin Irrigation District
Grant County
January 15, 2014**

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

Quincy-Columbia Basin Irrigation District Grant County January 15, 2014

ABOUT THE DISTRICT

The Quincy-Columbia Basin Irrigation District was incorporated in 1939 when it separated from the U.S Bureau of Reclamation. The District operates and maintains irrigation systems serving approximately 250,000 acres located in the Columbia Basin area of Washington.

An elected, seven-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its approximately 110 employees. For fiscal years 2011 and 2012, the District operated on annual expenses of approximately \$19.4 million and \$19.7 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Randy Allred
Mike LaPlant
Mike Flinn
Ko Weyns
Phil Stadelman
Bill Watson
Bill Stevens

Note: John Rylaarsdam replaced Bill Watson in January 2012. Derek Allred replaced Randy Allred in January 2013.

APPOINTED OFFICIALS

Secretary-Manager
Business Manager/Treasurer

Darvin Fales
Kathy Tobin

DISTRICT CONTACT INFORMATION

Address: Quincy-Columbia Basin Irrigation District
1720 Central Ave. South
P.O. Box 188
Quincy, WA 98848

Phone: (509) 787-3591

AUDIT HISTORY

We audit the District once every two years. Prior accountability 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.

We 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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