

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

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**Cowlitz County Cemetery District No. 7**

Report Date  
**July 2, 2014**

**Report No. 1012217**

Issue Date  
**July 17, 2014**



**Washington State Auditor**  
**Troy Kelley**

Independence • Respect • Integrity



## Washington State Auditor Troy Kelley

July 17, 2014

Board of Commissioners  
Cowlitz County Cemetery District No. 7  
Longview, 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 Cowlitz County Cemetery District No. 7's internal controls and compliance. This report will also be published on our website at [www.sao.wa.gov](http://www.sao.wa.gov) as a matter of public record. Our audit was performed under the authority of state law (RCW 43.09.260) and included procedures we considered necessary under the circumstances.

Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

# Audit Summary

## Cowlitz County Cemetery District No. 7 July 2, 2014

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

This report contains the results of our independent accountability audit of Cowlitz County Cemetery District No. 7 from January 1, 2012 through December 31, 2013.

The objective of our audit was to evaluate the adequacy of the District's internal controls to safeguard public resources and the District's compliance with state law and its own policies. In keeping with general auditing practices, we did not review every aspect of the District's internal controls and compliance. Instead, our review focused on areas representing the highest risk of misappropriation, misuse or noncompliance.

Our report is addressed to the governing body and management of the District. However, this report is a matter of public record and its distribution is not limited.

### ***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 its own policies in the areas we examined.

## **Description of the District**

### **Cowlitz County Cemetery District No. 7 July 2, 2014**

#### ***ABOUT THE DISTRICT***

Cowlitz County Cemetery District No. 7 provides maintenance services to a one-acre, historical cemetery in the Stella area near Longview. An elected, three-member Board of Commissioners governs the District. Commissioners serve six-year terms. The District collected approximately \$5,000 in property taxes annually to support its operations in 2012 and 2013.

#### ***DISTRICT CONTACT INFORMATION***

Address: Cowlitz County Cemetery District No. 7  
630 Fall Creek Road  
Longview, WA 98632

Phone: 360-425-6282



## **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.

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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