



Washington State Auditor's Office

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Accountability Audit Report

Kenmore Transportation Benefit District

King County

For the period April 16, 2012 through December 31, 2015

Published September 22, 2016

Report No. 1017193





Washington State Auditor's Office

September 22, 2016

Board of Directors
Kenmore Transportation Benefit District
Kenmore, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Transportation Benefit District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Transportation Benefit District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Transportation Benefit District operations complied with applicable requirements and provided adequate safeguarding of public resources. The Transportation Benefit District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of the Kenmore Transportation Benefit District from April 16, 2012 through December 31, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Transportation Benefit District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Open Public Meetings Act compliance
- District formation
- General disbursements
- Annual report compliance

INFORMATION ABOUT THE TRANSPORTATION BENEFIT DISTRICT

The Kenmore Transportation Benefit District (TBD) was created on April 16, 2012 by Ordinance No. 12-0339. The Transportation Benefit District has the same boundaries as the City of Kenmore.

On November 20, 2012 the governing board of the Transportation Benefit District authorized a \$20 vehicle fee via resolution No. 2012-008. The members of the Kenmore City Council constitute the governing board of the TBD.

The Transportation Benefit District began collecting the vehicle fees in June 2013. The TBD generated revenues of \$150,698 in 2013, \$322,770 in 2014 and \$334,523 in 2015. These funds are used to help pay for the City's arterial overlay program, road maintenance and preservation efforts.

Contact information related to this report	
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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Kenmore Transportation Benefit District at <http://portal.sao.wa.gov/ReportSearch>.

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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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