

Washington State Auditor's Office

Accountability Audit Report

**Bellevue Convention Center Authority
(Meydenbauer Center)
King County**

Report Date

July 2, 2014

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Issue Date

July 21, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

July 21, 2014

Board of Directors
Meydenbauer Center
Bellevue, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Authority 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 Meydenbauer Center'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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King County
July 2, 2014**

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Audit Summary

Meydenbauer Center King County July 2, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Meydenbauer Center from January 1, 2013 through December 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Authority. We also determined whether the Authority 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:

- Rental income
- Procurement – purchases
- Accounts receivable
- Credit cards and accounts

RESULTS

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

Related Reports

**Meydenbauer Center
King County
July 2, 2014**

FINANCIAL

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

Description of the Authority

Meydenbauer Center King County July 2, 2014

ABOUT THE AUTHORITY

The Bellevue Convention Center Authority, doing business as the Meydenbauer Center, is a public development authority created in December 1989 by the city of Bellevue under state law (RCW 35.21.730) to construct and operate a convention center. The center opened for business in 1993.

The Authority is governed by a seven-member Board of Directors appointed by the City Manager of Bellevue, with the consent of the Bellevue City Council. An Executive Director and three department directors oversee daily operations of the center, which offers meeting rooms, exhibit space and a 410-seat performing arts theater. The Authority employs approximately 160 full- and part-time staff and has an annual operating budget of approximately \$8 million.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Rick Carlson, Chair
Daniel Watson, Vice Chair
Laurie Tish, Treasurer
Roger Anderson
Ronald Hofilena
Ann Kawasaki Romero
John Christison

AUTHORITY CONTACT INFORMATION

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Website: www.meydenbauer.com

AUDIT HISTORY

We audit the Authority annually. The Authority has been free of findings for the past 16 audits.



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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