



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

**Whitman County Park and Recreation
District No. 5
(Rosalia Park District No. 5)**

For the period January 1, 2010 through December 31, 2013

Published September 15, 2014

Report No. 1012535





Washington State Auditor Troy Kelley

September 15, 2014

Board of Commissioners
Whitman County Park and Recreation District No. 5
Rosalia, Washington

Report on Accountability

Auditing is essential to government accountability to the public, as reflected in the mandate for audits of local governments given in state law (RCW 43.09.260). 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 Whitman County Park and Recreation District No. 5's internal controls and compliance, in which we state that we were unable to form conclusions regarding these matters due the District's lack of response to our information requests. This report will also be published on our website at www.sao.wa.gov as a matter of public record.

We would like to remind you in this report of your responsibility to be accountable to the public and encourage you to work with us to this end during your next audit.

Sincerely,

TROY KELLEY
STATE AUDITOR

Audit Summary

Whitman County Park and Recreation District No. 5 Whitman County September 3, 2014

DISCLAIMER

The District did not provide financial and other information required by law and necessary for audit to the State Auditor's Office.

In order to conduct our audit, we requested certain information the District is required by state law (RCW 43.09.230) to file with our Office within 150 days after the close of each fiscal year. After repeated good faith efforts to obtain needed information from the District, we have not received the required information for January 1, 2010 through December 31, 2013.

Since the District did not provide requested information, we could not apply audit procedures we considered necessary under the circumstances. We are therefore unable to form conclusions regarding the adequacy of internal controls to safeguard public assets or ensure compliance with state laws and the District's own policies.

Effect of Condition

Failure to timely submit required annual financial reports is a violation of state law. In addition, it limits access to financial and other information that could be used by District officials, the public, state and federal agencies and other interested parties.

Moreover, the lack of reporting and response to our inquiry results in the District being unable to demonstrate accountability for operations. Therefore, we are unable to conclude on the District's internal controls and compliance.

Recommendation

We recommend the governing body allocate the attention and resources necessary in future periods to complete an annual report in accordance with state law and allow for audit procedures necessary to give public assurance regarding the District's internal controls and compliance.

Applicable Laws and Regulations

RCW 43.09.230, states in part:

The state auditor shall require from every local government financial reports covering the full period of each fiscal year, in accordance with the forms and methods prescribed by the state auditor, which shall be uniform for all accounts of the same class.

Such reports shall be prepared, certified, and filed with the state auditor within one hundred fifty days after the close of each fiscal year.

The reports shall contain accurate statements, in summarized form, of all collections made, or receipts received, by the officers from all sources; all accounts due the public treasury, but not collected; and all expenditures for every purpose, and by what authority authorized; and also: (1) A statement of all costs of ownership and operation, and of all income, of each and every public service industry owned and operated by a local government; (2) a statement of the entire public debt of every local government . . . (3) a classified statement of all receipts and expenditures by any public institution . . . together with such other information as may be required by the state auditor.

RCW 43.09.260, states in part:

The examination of the financial affairs of all local governments shall be made at such reasonable, periodic intervals as the state auditor shall determine . . . On every such examination, inquiry shall be made as to the financial condition and resources of the local government; whether the Constitution and laws of the state, the ordinances and orders of the local government, and the requirements of the state auditor have been properly complied with; and into the methods and accuracy of the accounts and reports.

Our Office is required by statute to prepare and distribute a report on the results of our audit. Accordingly, this disclaimer will be published on our website as our finding regarding the Whitman County Park and Recreation District No. 5 for the period January 1, 2010 through December 31, 2013.

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.

Description of the District

Whitman County Park and Recreation District No. 5
Whitman County
September 3, 2014

ABOUT THE DISTRICT

Whitman County Park and Recreation District No. 5 provides maintenance and operation services to parks and recreation facilities in the Rosalia community.

DISTRICT CONTACT INFORMATION

Address: Whitman County Park and Recreation District No. 5
 P.O. Box 142
 Rosalia, WA 99170

Phone: (509) 523-5208

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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