



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

Scatchet Head Water District

Island County

For the period January 1, 2011 through December 31, 2013

Published October 23, 2014

Report No. 1012808





Washington State Auditor Troy Kelley

October 23, 2014

Board of Commissioners
Scatchet Head Water District
Oak Harbor, 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 Scatchet Head Water District's internal controls and compliance. This report will also be published on our website at 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,

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

TROY KELLEY
STATE AUDITOR

Audit Summary

Scatchet Head Water District Island County October 14, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Scatchet Head Water District from January 1, 2011 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

Scatchet Head Water District Island County October 14, 2014

ABOUT THE DISTRICT

The Scatchet Head Water District was organized in 1982 to serve the Scatchet Head residential community, located on Whidbey Island. The District provides water to approximately 400 customers.

An elected, three-member Board of Commissioners governs the District. For fiscal years 2011, 2012 and 2013, the District recorded waters sales in the amount of approximately \$134,000, \$128,000 and \$127,500, respectively.

DISTRICT CONTACT INFORMATION

Address: Scatchet Head Water District
P.O. Box 2243
Oak Harbor, WA 98277

Phone: (360) 678-5336

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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