



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Financial Statements Audit Report

Washington State Wine Commission

For the period July 1, 2012 through June 30, 2014

Published April 23, 2015

Report No. 1014013





Washington State Auditor Troy Kelley

April 23, 2015

Board of Commissioners
Washington State Wine Commission
Seattle, Washington

Report on Financial Statements

Please find attached our report on the Washington State Wine Commission's financial statements.

We are issuing this report in order to provide information on the Commission's financial condition.

Sincerely,

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

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

**State of Washington
Washington State Wine Commission
July 1, 2012 through June 30, 2014**

Board of Commissioners
Washington State Wine Commission
Seattle, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Washington State Wine Commission, King County, Washington, as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Commission's financial statements, and have issued our report thereon dated April 16, 2015.

We issued an unmodified opinion on the fair presentation of the Commission's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the Commission using accounting practices prescribed or permitted by Washington State statutes described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of

the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other

purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in cursive script that reads "Troy X. Kelley". The signature is written in dark ink and is positioned above the printed name.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

April 16, 2015

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Washington State Wine Commission July 1, 2012 through June 30, 2014

Board of Commissioners
Washington State Wine Commission
Seattle, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Washington State Wine Commission, King County, Washington, for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Commission's financial statements, as listed on page 10.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting that demonstrates compliance with Washington State statutes and the cash basis of accounting described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unmodified Opinion on Regulatory Basis of Accounting

As described in Note 1, the Washington State Wine Commission has prepared these financial statements using accounting practices prescribed or permitted by Washington State statutes and the cash basis of accounting. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Washington State Wine Commission for the year ended June 30, 2014 and 2013, on the basis of accounting described in Note 1.

Basis of Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the Commission used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

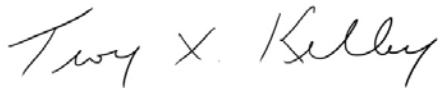
The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Washington State Wine Commission, as of June 30, 2014 and 2013, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

Purpose of this Report

The report is intended for the information and use of the management and the Board of Commissioners of the Commission. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated April 16, 2015 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

April 16, 2015

FINANCIAL SECTION

Washington State Wine Commission July 1, 2012 through June 30, 2014

FINANCIAL STATEMENTS

Statement of Activities Arising from Cash Transactions – 2014

Statement of Activities Arising from Cash Transactions –2013

Notes to Financial Statements – 2014

Notes to Financial Statements –2013

Washington Wine Commission
Statement of Activities Arising from Cash Transactions
For the Year ended June 30, 2014

OPERATING RECEIPTS		
General Income	\$	4,278,108.40
Promotional Income	\$	267,463.00
Total Operating Receipts	\$	4,545,571.40
OPERATING DISBURSEMENTS		
Administrative Expense	\$	1,540,010.28
Promotional Expense	\$	2,793,002.98
Total Operating Disbursements	\$	4,333,013.26
Operating Income (Loss)	\$	212,558.14
NONOPERATING RECEIPTS		
Interest Income	\$	3,364.96
Miscellaneous Income	\$	20,444.09
WSC Assessments	\$	986,544.06
Total NonOperating Receipts	\$	1,010,353.11
NONOPERATING DISBURSEMENTS		
Research	\$	2,273,924.00
Total Nonoperating Disbursements	\$	2,273,924.00
Net Increase (Decrease) in Net Cash and Equivalents	\$	(1,051,012.75)
<i>Beginning Balance Operating Acct</i>	\$	176,816.59
<i>Beginning Balance WSC Funds</i>	\$	1,334,946.12
<i>Beginning Balance Reserve Fund</i>	\$	512,127.88
Beginning Balance of Net Cash and Equivalents	\$	2,023,890.59
<i>Ending Balance Operating Account</i>	\$	178,063.23
<i>Ending Balance WSC Funds</i>	\$	243,659.14
<i>Ending Balance Reserve Fund</i>	\$	550,258.60
ENDING BALANCE OF NET CASH AND EQUIVALENTS	\$	971,980.97

See Accompanying Notes to Financial Statements

Washington Wine Commission
Statement of Activities Arising from Cash Transactions
For the Year ended June 30, 2013

OPERATING RECEIPTS		
General Income		\$ 3,775,675.61
Promotional Income		\$ 195,245.00
Total Operating Receipts		\$ 3,970,920.61
OPERATING DISBURSEMENTS		
Administrative Expense		\$ 1,314,765.35
Promotional Expense		\$ 2,469,300.97
Total Operating Disbursements		\$ 3,784,066.32
Operating Income (Loss)		\$ 186,854.29
NONOPERATING RECEIPTS		
Interest Income		\$ 2,354.83
Miscellaneous Income		\$ 3,716.00
WSC Assessments		\$ 870,024.63
Total NonOperating Receipts		\$ 876,095.46
NONOPERATING DISBURSEMENTS		
Research		\$ 323,697.57
Total Nonoperating Disbursements		\$ 323,697.57
Net Increase (Decrease) in Net Cash and Equivalents		\$ 739,252.18
<i>Beginning Balance Operating Acct</i>	<i>\$</i>	<i>169,191.32</i>
<i>Beginning Balance WSC Funds</i>	<i>\$</i>	<i>613,028.47</i>
<i>Beginning Balance Reserve Fund</i>	<i>\$</i>	<i>506,026.27</i>
Beginning Balance of Net Cash and Equivalents		\$ 1,288,246.06
<i>Ending Balance Operating Acct</i>	<i>\$</i>	<i>176,816.59</i>
<i>Ending Balance WSC Funds</i>	<i>\$</i>	<i>1,334,946.12</i>
<i>Ending Balance Reserve Fund</i>	<i>\$</i>	<i>512,127.88</i>
ENDING BALANCE OF NET CASH AND EQUIVALENTS		\$ 2,023,890.59

See Accompanying Notes to Financial Statements

**Washington Wine Commission
WWC
Notes to Financial Statements/Schedules 2014**

Note 1 – Summary of Significant Accounting Policies

a. Reporting Entity

The Washington Wine Commission (WWC) as guided by a Board of Commissions is a sub political agency that provides a marketing platform to raise awareness and demand for Washington State wine through marketing and education while supporting viticulture and enology research to drive industry growth.

b. Basis of Presentation

Accounting records for the Commission are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State Law, Chapter 40.09 RCW. The accounts of the Commission collectively make up of one single accounting entity. Within the entity accounts are organized on the basis of programs. The entity is accounted for with a set of self-balancing accounts that comprise its cash and investments, revenues and expenditures. The Commission's resources are allocated to and accounted for in individual programs depending on what they are to be spent for and how they are controlled.

c. Basis of Accounting

Basis of accounting refers to revenues and expenditures, or expenses that are recognized in the accounts, and reported in the financial statements. The Commission's funds are operated on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received in cash rather than when measureable and available, and expenditures are recognized when warrants are issued rather than incurred. Purchases of fixed assets are expensed during the year acquired and no general fixed asset accounting group is established. Inventory is expensed when purchased.

d. Budgets

The Commission's budget procedures are mandated by the Board of Commissioners. The Board of Commissioners shall consider and give tentative approval to the Commission's annual operating budget prior to July 1st of each year.

The Board of Commissioner's must approve any revisions that alter the total expenditures.

Budgeted amounts are authorized to be transferred between the operating and reserve accounts.

e. Deposits

WWC deposits and certificates of deposit are held by qualified public depositories which have been approved by the Public Deposit Protection Commission of the state of Washington.

f. Operating Receipts and Operating Disbursements

Operating receipts include: a) General income of wine and grape assessment income, administrative reimbursements, and federal and state grant reimbursement income. b) Promotional income of winery participation fees for WWC events.

Operating disbursements include: a) Administrative expense of payroll/benefits expenditures and office administrative expenditures.

g. Non-Operating Receipts and Non-Operating Disbursements

Non-Operating Receipts include: a) Interest income, miscellaneous income and WSU Wine Science Center (WSC) assessments, funds collected as a pledge for the WSC.

Non-Operating disbursements include: a) WSC pledge funds disbursed, viticulture and enology research funds disbursed to WSU as grant awards as determined by the Wine Advisory Committee (WAC) and administrative fees disbursed to WAC for oversight and administration of the WSU viticulture and enology grant program.

h. Capital Assets

Capital Assets are long-lived assets of WWC and are recorded as expenditures when purchased.

i. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 480 hours. Upon separation or retirement employees do not receive payment for unused sick leave.

j. Long-Term Debt

The Commission did not have any long-term debt in fiscal 2014.

k. Risk Management

The WWC maintains all applicable insurance coverage through the Washington State Liability Self Insurance Program. This coverage includes general liability coverage, vehicle, public officials, liquor, and violations of civil rights, pollution, injury and property damage. The liability account provides first-dollar coverage for each claim resulting in a judgment or settlement, up to \$10 million dollars with no deductible.

Note 2 – Compliance and Accountability

There have been no material violations of financial related legal or contractual provisions and there have been no expenditures exceeding legal appropriations in any of the funds of the Commission

Note 3 – Investments

WWC's only investments are within interest bearing Money-Market savings accounts. These accounts give comparable return as that of similar investments as other governmental agencies investing in LGIP (Local Government Investment Pool) accounts. These savings are held by qualified public depositories which have been approved by the PCPC (Public Deposit Protection Commission) of the state of Washington.

a. Reserved Funds

In July 2011, the WWC pledged \$7.4 million over 10 years to create the Washington State University Wine Science Center. These funds are collected by WWC and held in an interest bearing Public Fund Money Market account. The Board of Commissioners approved an initial payment of \$150,000 in fiscal year 2013 and a payment of \$2,079,724.00 in fiscal year 2014. The Commission shall pay pledge of any funds that have accumulated in the WSC reserve account on an annual basis on or before January 31st of each year until the pledge amount has been met.

Investments by type at June 30, 2014 are as follows:

<u>Type of Investment</u>	<u>Wine Commission's own investments</u>	<u>Reserved Funds held by WWC for WSU Wine Science Center Dev.</u>	<u>Total</u>
Public Fund Money Market(s)	\$ 550,258.60	\$243,659.14	\$793,917.74

Note 4 – Pension Plans

All Commission full time and qualifying part time employees participate in PERS II or PERS III administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Commission's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by the plan.

Historical trend or other information regarding each plan is presented in the State of Washington's Comprehensive Annual Financial Report. Please refer to said report for detailed information. A copy of this report may be obtained at:

State of Washington
Office of Financial Management
300 Insurance Building
PO Box 113
Olympia, WA 98504-0201

**Washington Wine Commission
WWC
Notes to Financial Statements/Schedules 2013**

Note 1 – Summary of Significant Accounting Policies

a. Reporting Entity

The Washington Wine Commission (WWC) as guided by a Board of Commissions is a sub political agency that provides a marketing platform to raise awareness and demand for Washington State wine through marketing and education while supporting viticulture and enology research to drive industry growth.

b. Basis of Presentation

Accounting records for the Commission are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State Law, Chapter 40.09 RCW. The accounts of the Commission collectively make up of one single accounting entity. Within the entity accounts are organized on the basis of programs. The entity is accounted for with a set of self-balancing accounts that comprise its cash and investments, revenues and expenditures. The Commission's resources are allocated to and accounted for in individual programs depending on what they are to be spent for and how they are controlled.

c. Basis of Accounting

Basis of accounting refers to revenues and expenditures, or expenses that are recognized in the accounts, and reported in the financial statements. The Commission's funds are operated on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received in cash rather than when measureable and available, and expenditures are recognized when warrants are issued rather than incurred. Purchases of fixed assets are expensed during the year acquired and no general fixed asset accounting group is established. Inventory is expensed when purchased.

d. Budgets

The Commission's budget procedures are mandated by the Board of Commissioners. The Board of Commissioners shall consider and give tentative approval to the Commission's annual operating budget prior to July 1st of each year.

The Board of Commissioner's must approve any revisions that alter the total expenditures.

Budgeted amounts are authorized to be transferred between the operating and reserve accounts.

e. Deposits

WWC deposits and certificates of deposit are held by qualified public depositories which have been approved by the Public Deposit Protection Commission of the state of Washington.

f. Operating Receipts and Operating Disbursements

Operating receipts include: a) General income of wine and grape assessment income, administrative reimbursements, and federal and state grant reimbursement income. b) Promotional income of winery participation fees for WWC events.

Operating disbursements include: a) Administrative expense of payroll/benefits expenditures and office administrative expenditures.

g. Non-Operating Receipts and Non-Operating Disbursements

Non-Operating Receipts include: a) Interest income, miscellaneous income and WSU Wine Science Center (WSC) assessments, funds collected as a pledge for the WSC.

Non-Operating disbursements include: a) WSC pledge funds disbursed, viticulture and enology research funds disbursed to WSU as grant awards as determined by the Wine Advisory Committee (WAC) and administrative fees disbursed to WAC for oversight and administration of the WSU viticulture and enology grant program.

h. Capital Assets

Capital Assets are long-lived assets of WWC and are recorded as expenditures when purchased.

i. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 480 hours. Upon separation or retirement employees do not receive payment for unused sick leave.

j. Long-Term Debt

The Commission did not have any long-term debt in fiscal 2013.

k. Risk Management

The WWC maintains all applicable insurance coverage through the Washington State Liability Self Insurance Program. This coverage includes general liability coverage, vehicle, public officials, liquor, and violations of civil rights, pollution, injury and property damage. The liability account provides first-dollar coverage for each claim resulting in a judgment or settlement, up to \$10 million dollars with no deductible.

Note 2 – Compliance and Accountability

There have been no material violations of financial related legal or contractual provisions and there have been no expenditures exceeding legal appropriations in any of the funds of the Commission

Note 3 – Investments

WWC's only investments are within interest bearing Money-Market savings accounts. These accounts give comparable return as that of similar investments as other governmental agencies investing in LGIP (Local Government Investment Pool) accounts. These savings are held by qualified public depositories which have been approved by the PCPC (Public Deposit Protection Commission) of the state of Washington.

a. Reserved Funds

In July 2011, the WWC pledged \$7.4 million over 10 years to create the Washington State University Wine Science Center. These funds are collected by WWC and held in an interest bearing Public Fund Money Market account. The Commission has elected to hold its designated pledge money until such time as:

1. The Commission and WSU (Washington State University) agree on a preliminary design for the Center; and
2. The Commission is satisfied that sufficient funding is in place to complete a building phase that will meet viticulture and enology research, teaching and outreach goals for which the center is intended.

Once Facility construction funding is in place and a construction schedule is established, the Commission shall pay pledge amounts in increments on a mutually agree upon schedule. Any payment of pledge amounts must be approved by the Board of Commissioners.

Investments by type at June 30, 2013 are as follows:

<u>Type of Investment</u>	Wine Commission's <u>own investments</u>	Reserved Funds held by WWC for WSU <u>Wine Science Center Dev.</u>	<u>Total</u>
Public Fund Money Market(s)	\$ 512,127.88	\$1,334,946.12	\$1,847,074.00

Note 4 – Pension Plans

All Commission full time and qualifying part time employees participate in PERS II or PERS III administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Commission's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by the plan.

Historical trend or other information regarding each plan is presented in the State of Washington's Comprehensive Annual Financial Report. Please refer to said report for detailed information. A copy of this report may be obtained at:

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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.

Contact information for the State Auditor's Office	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	(360) 725-5617
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov