



Washington State Auditor's Office

Government that works for citizens

Accountability Audit Report

South Correctional Entity (SCORE)

King County

For the period January 1, 2015 through December 31, 2015

Published September 22, 2016

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Washington State Auditor's Office

September 22, 2016

Administrative Board

SCORE

Des Moines, 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 SCORE's 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 SCORE'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 black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY

STATE AUDITOR

OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, SCORE operations complied with applicable requirements and provided adequate safeguarding of public resources. SCORE 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 SCORE from January 1, 2015 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 SCORE'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 meeting minutes
- Payments/expenditures
- Financial condition

RELATED REPORTS

Financial

Our opinion on SCORE's financial statements is provided in a separate report, which includes SCORE's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE ENTITY

The South Correctional Entity, doing business as SCORE, operates a consolidated correctional facility and was established February 25, 2009, under the Original Interlocal Agreement by seven participating municipal governments known as the, “member cities,” – Auburn, Burien, Des Moines, Federal Way, Renton, SeaTac and Tukwila – under the authority of the Interlocal Cooperation Act (RCW 39.34). The Original Interlocal Agreement was amended and restated October 1, 2009, known as the, “Formation Interlocal Agreement,” and named the City of Des Moines as the, “host city,” and the remaining member cities as, “owner cities.” Member city payments represent approximately 57 percent of the Entity's annual revenues.

The Entity has the power to acquire, construct, own, operate, maintain, equip and improve a correctional facility known as the, “SCORE Facility,” and to provide correctional services and functions incidental thereto, for the purpose of detaining arrestees and sentenced offenders in the furtherance of public safety and emergencies within the jurisdiction of the member cities.

The City of Renton has chartered the SCORE Facility Public Development Authority (the Authority) to finance costs of acquiring, constructing, improving and equipping the SCORE Facility. The Authority issued \$86,235,000 in bonds in November 2009. The Entity is obligated to make payments to the Authority for principal and interest and any administrative costs. Each owner city is obligated to pay an amount equal to its capital contribution based on average population. Each member city is obligated to pay its allocable portion of costs of maintenance and operation of the SCORE Facility, including any debt issued to finance such costs.

In 2015, the Entity had approximately 142 employees and an operating budget of approximately \$34.6 million.

Contact information related to this report	
Address:	SCORE 20817 17th Avenue South Des Moines, WA 98198
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Information current as of report publish date.

Audit history

You can find current and past audit reports for the South Correctional Entity 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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