



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Wahkiakum Conservation District

Wahkiakum County

For the period January 1, 2014 through December 31, 2016

Published October 16, 2017

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Office of the Washington State Auditor
Pat McCarthy

October 16, 2017

Board of Supervisors
Wahkiakum Conservation District
Cathlamet, 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 District 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 the District'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,

Pat McCarthy

State Auditor

Olympia, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District 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 the Wahkiakum Conservation District from January 1, 2014 through December 31, 2016.

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 the District'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:

- Financial condition
- Credit card disbursement
- Cost allocation
- Payroll
- Disbursements

INFORMATION ABOUT THE DISTRICT

The Wahkiakum Conservation District was established in 1940 for the purpose of promoting conservation services and education to Wahkiakum County residents.

A five-member Board of Supervisors oversees the District. Three members are elected by the landowners within the District and two are appointed by the Washington State Conservation Commission. During 2016, there were four active Board Members and one vacant position. The District contracts with the Cowlitz Conservation District for shared operations. The District only has one employee with Cowlitz Conservation District providing the District Manager, bookkeeper and one other position through the interlocal agreement. State and federal sources primarily fund the operations of the District and there are no locally generated revenues. The District received operating revenues of \$529,187, \$506,341 and \$375,144 during 2014, 2015 and 2016, respectively.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Wahkiakum Conservation District 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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