



**Office of the Washington State Auditor
Pat McCarthy**

Letter No. 1020414

December 14, 2017

David Lamberson, Commissioner and Board of Commissioners
Pierce County Drainage District No. 23
Fife, Washington

Dear David Lamberson, Commissioner:

Independent audits are essential to a government's accountability to the public. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency, and to promote positive change.

We have inquired as to Pierce County Drainage District No. 23's financial activities as called for by Washington state law (RCW 43.09.260). To assist us in that process, local governments are required by state law (RCW 43.09.230) to prepare and submit certified annual reports to our Office within 150 days after the close of each fiscal year, summarizing, among other things, all collections made, amounts receivable or payable, expenditures made, and debt owed.

Pierce County Drainage District No. 23 did not submit the annual financial reports with our Office for January 1, 2014 through December 31, 2016.

Failure to submit required annual financial reports is a violation of state law. This limits access by the public, state and federal agencies, and other interested parties to financial and other information about the District. Additionally, without reporting and responding to our inquiry, the District is unable to demonstrate accountability for its operations, and we did not have the information necessary to conduct an assessment audit.

We recommend the governing body prepare and submit its certified annual financial reports with our Office in accordance with state law.

We would like to remind you of your responsibility to be accountable to the public and encourage you to work with us to this end during your next audit. This letter is a public record and will be posted to our website www.sao.wa.gov.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA