



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

Letter No. 1022410

October 18, 2018

Jessica Bee and Board of Commissioners
Columbia Valley Parks and Recreation District
Maple Falls, Washington

Dear Jessica Bee

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 the Columbia Valley Parks and Recreation District'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, certify to, and submit annual reports to our Office summarizing, among other things, all collections made, amounts receivable or payable, expenditures made, and debt owed. Through its annual report submissions to our Office, the District certified that it had no financial activity from January 1, 2017 through December 31, 2017. Because there was no activity, we are notifying you through this letter that we did not perform an audit of the District for this period.

We will examine the District's activities during the next audit period. We want to emphasize that, if conditions change, an on-site audit may be required in future years. For example, if the District spends \$750,000 or more of federal funds in any fiscal year beginning on or after January 1, 2015, federal rules require the District to receive a financial statement and single audit for that year. Also, if annual revenue is expected to consistently exceed \$300,000, an onsite accountability audit could be performed based on a pre-determined schedule. If you anticipate exceeding these thresholds, we ask that you contact our Office so we can help you meet your audit requirements.

If you have any questions or concerns, please do not hesitate to contact Deena Garza at (360) 676-2165 or garzad@sao.wa.gov. This letter is a public record and will be posted to our website at www.sao.wa.gov.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA