

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Lewis County Conservation District**

Report Date  
**May 5, 2009**

**Report No. 1001553**

Issue Date  
**June 1, 2009**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

June 1, 2009

Board of Directors  
Lewis County Conservation District  
Chehalis, Washington

***Report on Accountability***

Please find attached our report on Lewis County Conservation District's accountability and compliance with state laws and regulations and its own policies and procedures.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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# **Audit Summary**

## **Lewis County Conservation District May 5, 2009**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Lewis County Conservation District.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2006, through December 31, 2008.

### ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

### ***CLOSING REMARKS***

We thank District officials and personnel for their assistance and cooperation during the audit.

# **Description of the District**

## **Lewis County Conservation District May 5, 2009**

### ***ABOUT THE DISTRICT***

Lewis County Conservation District was created in 1943 to promote conservation services and education to residents of Lewis County. A Board of five Supervisors, three of whom are elected and two of whom are appointed by the Washington State Conservation Commission, administers the District.

The District works closely with and relies upon assistance from the Washington State Conservation Commission. The Commission provides the District assistance in obtaining and administering grants, program and field staff to assist in conservation projects, and helps the District coordinate its efforts with other local, state and federal agencies.

The District had annual revenue of approximately \$845,936 in 2006, \$873,058 in 2007 and \$1,195,700 in 2008. The District had five employees in 2008.

### ***AUDIT HISTORY***

We audit the District every three years. The past seven audits have been free of findings, including the current audit. We believe this reflects management's commitment to accountability of public funds.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Supervisors:

Marvin Courtney  
Roy Kinsman  
Ann Tuning

### ***APPOINTED OFFICIALS***

Board of Supervisors:

David Fenn  
Chuck Hayes

### ***ADDRESS***

District

Suite 100  
1554 Bishop Rd.  
Chehalis, WA 98532  
(360) 748-0083

# **Audit Areas Examined**

## **Lewis County Conservation District May 5, 2009**

In keeping with general auditing practices, we do not examine every portion of Lewis County Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### ***ACCOUNTABILITY***

We evaluated the District's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Open Public Meetings Act
- State grants
- Financial condition
- Bid law compliance
- Cash receipting
- Allowable investments



## **ABOUT THE STATE AUDITOR'S OFFICE**

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**T**he 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.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. 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.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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