

Washington State Auditor's Office
Accountability Audit Report

Water District No. 19
King County

Report Date
December 14, 2009

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Issue Date
January 11, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

January 11, 2010

Board of Commissioners
Water District No. 19
Vashon, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Water District No. 19's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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King County
December 14, 2009

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Audit Summary

**Water District No. 19
King County
December 14, 2009**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Water District No. 19 for the period from January 1, 2006, through December 31, 2008.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

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 noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Cash receipting
- Procurement (bidding/prevaling wage)
- Open public meetings/records laws
- Payroll/personnel
- Petty cash/imprest account

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Description of the District

Water District No. 19 King County December 14, 2009

ABOUT THE DISTRICT

Water District No. 19 was established in 1925 to provide a safe water supply for the residents of Vashon Island. The District is the only public water system on Vashon, serving 1,440 customers within six square-miles of the central eastern portion of the Island. An elected three-member Board of Commissioners governs the District. Board Members are elected to serve staggered, six-year terms. The District has five full-time employees and one part-time employee. The District has a moratorium on new hookups that is not expected to end in the foreseeable future. The District collects approximately \$1 million annually in water utility revenue. District expenditures were \$691,204.41 for 2006, \$752,811.35 for 2007 and \$813,763.37 for 2008.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

President

Frank Jackson

Secretary

Steve Haworth

Board Member

Richard Bard

APPOINTED OFFICIALS

General Manager

Jeff Lakin

DISTRICT CONTACT INFORMATION

Address: Water District No. 19
P.O. Box T
Vashon, WA 98070

Phone: (206) 463-9007

Web site: www.water19.com

AUDIT HISTORY

We audit the District every three years. This is the District's fourth consecutive audit with no audit findings.



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.

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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