

Washington State Auditor's Office
Accountability Audit Report

**Peninsula Metropolitan Park District
(PenMet Parks)
Pierce County**

Report Date
November 25, 2009

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Issue Date
January 19, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

January 19, 2010

Board of Commissioners
PenMet Parks
Gig Harbor, 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 PenMet Parks'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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Pierce County
November 25, 2009

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Audit Summary

**PenMet Parks
Pierce County
November 25, 2009**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of PenMet Parks for January 1, 2007, 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:

- Cash receipting
- Open public meetings laws
- Procurement
- Disbursements/expenditures
- Payroll/personnel
- Conflict of interest/ethics laws

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.

Related Reports

**PenMet Parks
Pierce County
November 25, 2009**

FINANCIAL

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

Description of the District

**PenMet Parks
Pierce County
November 25, 2009**

ABOUT THE DISTRICT

The Peninsula Metropolitan Park District (PenMet Parks) was created in May of 2004 by a majority vote of District residents. The District serves approximately 39,500 residents in the area of unincorporated Pierce County, west of the Tacoma Narrows Bridge and east of the Purdy Bridge (excluding the city of Gig Harbor). The District owns and manages over 394 acres contained within nine parks including Sehmel Homestead Park, Harbor Family Park, Kopachuck Heights, Madrona Links Golf Course, Maplewood Park, McCormick Forest Park, Wollochet Bay Estuary Park, Rosedale Park and Peter's Pond.

The District is administered by an elected five-member Board of Commissioners. The Board appoints an Executive Director to oversee the District's daily operations as well as its six employees. During the audit period the District approved general fund budgets of approximately \$2.7 million for 2007 and 2008.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners

Joel Wingard (through December 2007)
Todd Iverson (effective January 2008)
Bill Sehmel
Scott Junge
Mark Mauren (through December 2007)
Jon Ortigiesen (effective January 2008)
Curtis Hancock

APPOINTED OFFICIALS

Executive Director

Marc Connelly

DISTRICT CONTACT INFORMATION

Address: PenMet Parks
3622 Grandview Street
Gig Harbor, WA 98335

Phone: (253) 858-3400

Web site: penmetparks.org

AUDIT HISTORY

This is the second audit of the District. The District had no findings in the prior audit.



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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