



**Washington State Auditor  
Brian Sonntag**

**Audit Assessment Results Letter  
Spokane County Cemetery District No. 3**

October 6, 2010

Board of Commissioners  
7204 S Palouse Hwy  
Spokane, WA 99223

Dear Board of Commissioners:

We have completed our independent audit assessment of the Spokane County Cemetery District No. 3 for January 1, 2006 through December 31, 2009. The objective of our assessment was to evaluate the District's internal controls to safeguard public resources. In keeping with general auditing practices, we do not review every aspect of the District's compliance and internal controls. Instead, our review focuses on areas representing the highest risk of noncompliance, misappropriation or misuse.

Based on our review of revenue and expenditure data and other information provided by the District, nothing came to our attention that we considered a significant violation of state laws or weakness in internal controls. However, we noted certain matters that we communicated to the District. We appreciate the District's commitment to resolving those matters.

We would like to extend our appreciation to you and your staff for your cooperation and assistance in providing the information necessary to complete the audit assessment of your District.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR