



**Washington State Auditor
Brian Sonntag**

**Audit Assessment Results Letter
Lincoln County Park and Recreation District No. 1**

April 4, 2011

Board of Commissioners
48807 Moos Road E.
Edwall, WA 99008

Dear Board of Commissioners:

We have completed our independent audit assessment of Lincoln County Park and Recreation District No. 1 from January 1, 2008 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