

Washington State Auditor's Office
Accountability Audit Report

**South Correctional Entity Facility Public
Development Authority
(SCORE Facility PDA)
King County**

Report Date
September 26, 2011

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Issue Date
December 12, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

December 12, 2011

Administrative Board
SCORE Facility PDA
Des Moines, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Authority 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 the SCORE Facility PDA'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
September 26, 2011

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Audit Summary

SCORE Facility PDA King County September 26, 2011

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the SCORE Facility PDA from February 1, 2009 through December 31, 2010.

We evaluated internal controls and performed audit procedures on the activities of the Authority. We also determined whether the Authority 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:

- Debt/covenants
- Open public meetings/records laws

RESULTS

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

Related Reports

**SCORE Facility PDA
King County
September 26, 2011**

FINANCIAL

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

Description of the Authority

SCORE Facility PDA King County September 26, 2011

ABOUT THE AUTHORITY

The South Correctional Entity Facility Public Development Authority, doing business as SCORE Facility PDA, was formed by the city of Renton to finance a portion of the costs of acquiring, constructing, improving and equipping the South Correctional Entity facility. The Authority issued \$86,235,000 in bonds to finance this facility. The Authority is governed by the Administrative Board of the South Correctional Entity. Member cities include Auburn, Burien, Des Moines, Federal Way, Renton, SeaTac and Tukwila. Member cities are obligated to contribute to pay debt service and administrative expenses on the bonds.

ELECTED OFFICIALS

These officials served during the audit period:

Administrative Board:

City of Auburn
City of Burien

City of Des Moines
City of Federal Way
City of Renton
City of SeaTac

City of Tukwila

Pete Lewis, Mayor
Sally Nelson (through December 2009)
Kathy Keene (effective January 2010)
Bob Sheckler, Mayor
Jack Dovey
Denis Law, Mayor
Ralph Shape, Mayor (through December 2009)
Todd Cutts, Interim City Manager (effective
January 2010)
Jim Haggerton, Mayor

APPOINTED OFFICIALS

Director

Penny Bartley

AUTHORITY CONTACT INFORMATION

Address: SCORE Facility PDA
20817 17th Avenue S.
Des Moines, WA 98198

Phone: (206) 257-6200

Website: www.scorejail.org

AUDIT HISTORY

This is the Authority's first audit. We did not report any 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 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 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 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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