

Washington State Auditor's Office
Accountability Audit Report

Point Roberts Water District No. 4
Whatcom County

Report Date
May 16, 2013

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June 24, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

June 24, 2013

Board of Commissioners
Point Roberts Water District No. 4
Point Roberts, 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 Point Roberts Water District No. 4'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,

TROY KELLEY
STATE AUDITOR

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Audit Summary

Point Roberts Water District No. 4 Whatcom County May 16, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Point Roberts Water District No. 4 from January 1, 2010 through December 31, 2012.

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:

- Review of District bank accounts
- Bid compliance
- Revenue
- Adjustments
- Open Public Meetings Act

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

Point Roberts Water District No. 4 Whatcom County May 16, 2013

ABOUT THE DISTRICT

Point Roberts Water District No. 4 was formed in 1956 to provide water services to residents of Point Roberts in Whatcom County. The District serves approximately 2,200 water customers and 85 sewer customers.

An elected, three-member Board of Commissioners governs the District. The Board appoints a Manager to oversee the District's daily operations as well as its three employees. For fiscal years 2010, 2011 and 2012, the District generated revenue of approximately \$1.1 million, \$1.3 million and \$1.6 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

N. Madeleine Anderson
Jay Scott Hackleman
William H. Meursing

APPOINTED OFFICIALS

District Manager

Dan Bourks

DISTRICT CONTACT INFORMATION

Address: Point Roberts Water District No. 4
79 Tyee Drive, Suite A
Point Roberts, WA 98281

Phone: (360) 945-4696

Website: www.pointrobertswater.com

AUDIT HISTORY

We audit the District every three years. This audit marked the 19th consecutive year that no audit findings were issued to the District.



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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