

Washington State Auditor's Office
Accountability Audit Report

Fidalgo Pool and Fitness Center District
Skagit County

Report Date
December 12, 2013

Report No. 1010984

Issue Date
December 23, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 23, 2013

Board of Commissioners
Fidalgo Pool and Fitness Center District
Anacortes, 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 the Fidalgo Pool and Fitness Center District'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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December 12, 2013

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Audit Summary

Fidalgo Pool and Fitness Center District Skagit County December 12, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Fidalgo Pool and Fitness Center District 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:

- Revolving checking account
- Disbursements
- Revenue/cash receipting
- Conflict of interest
- Open Public Meetings Act

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Description of the District

Fidalgo Pool and Fitness Center District Skagit County December 12, 2013

ABOUT THE DISTRICT

Fidalgo Pool and Fitness Center District is located in Anacortes and operates a pool and fitness facility for use by approximately 20,700 residents of Fidalgo Island in Skagit County.

An elected, five-member Board of Commissioners governs the District. Board Members serve staggered, three-year terms. The Board appoints a Director to oversee the District's daily operations as well as its five full-time employees. The District is funded primarily through property taxes and facility user-fees. For fiscal years 2010, 2011 and 2012, the District received revenue of approximately \$789,056, \$820,539 and \$881,496, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Bob Linder
Bill Turner
Kim Jenssen
Jeremy McNett
Heather Burke
Pamela Taylor
Ilima Shaw
Andrew Olson

Note: Bob Linder resigned in 2010 and was replaced by Bill Turner. Bill Turner was replaced by Jeremy McNett in 2011. Kim Jenssen was replaced by Ilima Shaw in 2012.

APPOINTED OFFICIALS

Executive Director

Marilyn Stadler

DISTRICT CONTACT INFORMATION

Address: Fidalgo Pool and Fitness Center District
1603 22nd Street
Anacortes, WA 98221

Phone: 360-293-0673

Website: www.fidalgopool.com

AUDIT HISTORY

We audit the District every three years. The District has been free of findings for the past four audits.



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.

We 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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