

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Methow Valley Irrigation District**  
**Okanogan County**

Report Date  
**February 19, 2014**

**Report No. 1011481**

Issue Date  
**March 24, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



## Washington State Auditor Troy Kelley

March 24, 2014

Board of Directors  
Methow Valley Irrigation District  
Twisp, 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 Methow Valley Irrigation 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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**Okanogan County**  
**February 19, 2014**

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# Audit Summary

## **Methow Valley Irrigation District Okanogan County February 19, 2014**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Methow Valley Irrigation 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:

- Expenditures

### ***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

## **Methow Valley Irrigation District Okanogan County February 19, 2014**

### ***ABOUT THE DISTRICT***

The Methow Valley Irrigation District was formed in 1901 to provide irrigation water to the Methow Valley. The District serves approximately 280 landowners. An elected, three-member Board of Directors governs the District. In fiscal year 2012, the District had three employees and generated approximately \$214,000, \$168,000 and \$190,000 in revenue in 2010, 2011 and 2012, respectively. The District's primary revenue source is from property assessments.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:	Vaughn Jolley (term ended December 2010)
	Greg Nordang
	Tim Johnson (term ended December 2010)
	John Richardson (elected January 2011)
	Don Phillips (elected January 2011 and resigned November 2011)
	Steve Dixon (appointed January 2012)

### ***APPOINTED OFFICIALS***

District Secretary	Bunny Morgan
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### ***DISTRICT CONTACT INFORMATION***

Address:	Methow Valley Irrigation District P.O. Box 860 Twisp, WA 98856
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Phone:	(509) 997-2318
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### ***AUDIT HISTORY***

We have performed accountability audits since 2005 on a three-year cycle. The District has had no prior findings during that time.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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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**Chief of Staff**  
**Director of Performance and State Audit**  
**Director of Local Audit**  
**Deputy Director of State Audit**  
**Deputy Director of Local Audit**  
**Deputy Director of Local Audit**  
**Deputy Director of Performance Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
**Sadie Armijo**  
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