

Washington State Auditor's Office
Accountability Audit Report

Wenatchee Reclamation District
Chelan County

Report Date
March 3, 2014

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Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

March 27, 2014

Board of Directors
Wenatchee Reclamation District
Wenatchee, 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 Wenatchee Reclamation 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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Chelan County
March 3, 2014**

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Audit Summary

Wenatchee Reclamation District Chelan County March 3, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Wenatchee Reclamation District from January 1, 2011 through December 31, 2013.

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:

- Cash and investments
- Procurement (bidding/prevaling wage)
- Conflict of interest/ethics laws
- Property purchases

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

Wenatchee Reclamation District Chelan County March 3, 2014

ABOUT THE DISTRICT

The Wenatchee Reclamation District was formed in 1902 to provide irrigation water to Chelan and Douglas counties, mainly surrounding the cities of Wenatchee and East Wenatchee, through a series of canals and pipelines. The District operates out of its central office in Wenatchee.

An elected, three-member Board of Directors governs the District. The Board appoints a Secretary/Manager who is responsible for the oversight of the District's 12 full-time employees and the District's approximately \$1.6 million annual budget.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Alan Witte
Lynn Smith
Donald VanWinkle

APPOINTED OFFICIALS

Secretary/Manager

Rick Smith

DISTRICT CONTACT INFORMATION

Address: Wenatchee Reclamation District
514 Easy Street
Wenatchee, WA 98801-9652

Phone: (509) 663-0002

AUDIT HISTORY

We audit the District every two years. Prior audits have been free of 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.

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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