

Washington State Auditor's Office
Accountability Audit Report

**Capital Area Regional Public Facilities
District
Thurston County**

Report Date
July 16, 2014

Report No. 1012274

Issue Date
July 28, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

July 28, 2014

Board of Directors
Capital Area Regional Public Facilities District
Lacey, 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 Capital Area Regional Public Facilities 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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Thurston County
July 16, 2014**

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Audit Summary

Capital Area Regional Public Facilities District Thurston County July 16, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Capital Area Regional Public Facilities District from January 1, 2012 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:

- Revenue
- Expenditures
- Open Public Meetings Act
- Financial sustainability
- Disbursements

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

Capital Area Regional Public Facilities District Thurston County July 16, 2014

ABOUT THE DISTRICT

The Capital Area Regional Public Facilities District is a special taxing district created by an inter-local agreement between Thurston County and the cities of Olympia, Lacey and Tumwater for the purpose of financing two regional event centers, the Lacey Regional Athletic Complex and the Olympia Hands on Children's Museum. District revenue is from a 0.033 percent sales and use tax authorized pursuant to RCW 82.14.390 for 25 years starting in 2003.

The District is governed by a seven-member Board composed of members appointed by the county and cities. The District has no employees; the city of Lacey performs accounting and administrative functions for the District. The District had revenue and expenditures of approximately \$1.25 million and \$1.3 million in 2012 and 2013, respectively.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Directors:

John Halvorson, Regional Board Member
(through 2012)

Mark Foutch, Regional Board Member

Chris Leicht, Regional Board Member

Nancy Peterson, Regional Board Member
(effective 2013)

Ken Parsons, Thurston County Board
Member

Dennis Reed, Lacey Board Member

David Brine, Olympia Board Member

Trent Grantham, Tumwater Board Member

DISTRICT CONTACT INFORMATION

Address: Capital Area Regional Public Facilities District
c/o City of Lacey
420 College Street S.E.
P.O. Box 3400
Lacey, WA 98509-3400

Phone: 360-438-2666

AUDIT HISTORY

The District is audited biennially and this is the sixth audit of the District. No findings have been reported.



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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