



Washington State Auditor's Office

Letter No. 1018156

December 8, 2016

Sylvia Cervantes, Administrative Assistant and Board of Commissioners
Yakima County Water Conservancy Board
Yakima, Washington

Dear Sylvia Cervantes, Administrative Assistant:

Independent audits are essential to a government's accountability to the public. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency, and to promote positive change.

We have inquired as to the Yakima County Water Conservancy Board's financial activities as called for by Washington state law (RCW 43.09.260). To assist us in that process, local governments are required by state law (RCW 43.09.230) to prepare and submit certified annual reports to our Office within 150 days after the close of each fiscal year, summarizing, among other things, all collections made, amounts receivable or payable, expenditures made, and debt owed.

The Yakima County Water Conservancy Board did not submit the annual financial reports with our Office for January 1, 2013 through December 31, 2015.

Failure to submit required annual financial reports is a violation of state law. This limits access by the public, state and federal agencies, and other interested parties to financial and other information about the Board. Additionally, without reporting and responding to our inquiry, the Board is unable to demonstrate accountability for its operations, and we did not have the information necessary to conduct an assessment audit.

We recommend the governing body prepare and submit its certified annual financial reports with our Office in accordance with state law.

We would like to remind you of your responsibility to be accountable to the public and encourage you to work with us to this end during your next audit. This letter is a public record and will be posted to our website www.sao.wa.gov.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA