



**Office of the Washington State Auditor**  
**Pat McCarthy**

# **Accountability Audit Report**

## **Greater Wenatchee Irrigation District**

**For the period January 1, 2015 through December 31, 2017**

**Published December 24, 2018**

**Report No. 1022462**





**Office of the Washington State Auditor  
Pat McCarthy**

December 24, 2018

Board of Directors  
Greater Wenatchee Irrigation District  
East Wenatchee, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

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## AUDIT RESULTS

This report describes the overall results and conclusions for the areas we examined. In most of the areas we examined, District operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over safeguarding of public resources.

As referenced above, we noted certain matters that we communicated to District management and Board of Directors in a letter dated December 14, 2018, related to employee leave use. We appreciate the District's commitment to resolving those matters.

### About the audit

This report contains the results of our independent accountability audit of the Greater Wenatchee Irrigation District from January 1, 2015 through December 31, 2017.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, based on our risk assessment for the years ended December 31, 2017, 2016 and 2015, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Payroll – leave accrual and usage
- Payroll – time sheets and disbursements
- Excess water billing calculations
- Cash receipting

## INFORMATION ABOUT THE DISTRICT

The Greater Wenatchee Irrigation District was incorporated in 1973, when it separated from the U.S. Bureau of Reclamation. The Bureau has regulatory oversight of the District under federal law. The District provides irrigation water from the Columbia River to commercial, agriculture and residential users. The District operates three units, one in Chelan County and two in Douglas County, and has seven full-time employees.

The District's five-member Board of Directors is responsible for oversight of the District. The District expended approximately \$2.2 million annually during 2015, 2016 and 2017. Douglas County is the ex-officio treasurer for the District.

Contact information related to this report	
Address:	Greater Wenatchee Irrigation District 3300 S.E. 8th Avenue East Wenatchee, WA 98801
Contact:	Shelly Cargo, District Secretary
Telephone:	(509) 884-4042
Website:	gwid.org

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Greater Wenatchee Irrigation District at <http://portal.sao.wa.gov/ReportSearch>.

## 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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

### Contact information for the State Auditor's Office

<b>Public Records requests</b>	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
<b>Main telephone</b>	(360) 902-0370
<b>Toll-free Citizen Hotline</b>	(866) 902-3900
<b>Website</b>	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>