



Office of the Washington State Auditor
Pat McCarthy

Assessment Audit Report

Ohop Lake Improvement Club, Inc.

**(Previously referred to as Lake Ohop Weed
Removal District)**

For the period January 1, 2018 through December 31, 2019

Published May 16, 2022

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

May 16, 2022

Board of Directors
Ohop Lake Improvement Club, Inc.
(Previously referred to as Lake Ohop Weed Removal District)
Eatonville, Washington

Report on Assessment Audit

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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.

The attached report describes our conclusion that the Club is not a government or functional equivalency that would be subject to our audits. We appreciate the opportunity to work with you and value your cooperation during the assessment.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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AUDIT SUMMARY

Results in brief

Based on legal analysis and information received from the Club, we determined that the Ohop Lake Improvement Club, Inc. would not be considered a quasi-municipal government and is therefore not subject to our audit. Therefore, this report marks the last assessment of the Club.

About the assessment audit

This assessment audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments at least once every three years.

INFORMATION ABOUT THE CLUB

The Ohop Lake Improvement Club, Inc. was formed by property owners to conduct weed control and other lake management and improvement activities at Ohop Lake. The Club is appointed by the Washington State Superior Court to receive property assessment revenue for purposes of weed control pursuant to RCW 90.24.066.

All proposed assessments are authorized by a Washington State Superior Court Judge and are collected by the county treasurer and held in the Ohop Lake Improvement fund prior to disbursing to the Club. However, the Club is a private organization of landowners surrounding the lake and board members are private citizens. As such, we determined that the Club would not be considered a governmental agency and is not subject to audit.

Audit history

You can find current and past audit reports for the Ohop Lake Improvement Club, Inc. at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

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