

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Thurston Conservation District**  
**Thurston County**

Report Date  
**August 1, 2008**

**Report No. 75225**

Issue Date  
**September 8, 2008**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

September 8, 2008

Board of Supervisors  
Thurston Conservation District  
Tumwater, Washington

***Report on Accountability***

Please find attached our report on the Thurston Conservation District's accountability and compliance with state laws and regulations and its own policies and procedures.

In addition to this work, we also audit the District's financial statements and compliance with federal laws and regulations. The results of that audit will be included in a separately issued audit report.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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# Audit Summary

## **Thurston Conservation District Thurston County August 1, 2008**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Thurston Conservation District.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2005, through December 31, 2006.

### ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

### ***CLOSING REMARKS***

We thank District officials and personnel for their assistance and cooperation during the audit.

# Description of the District

## Thurston Conservation District Thurston County August 1, 2008

### ***ABOUT THE DISTRICT***

The Thurston Conservation District was formed in 1948 to promote conservation services and education to residents of Thurston County. The District is governed by a five-member Board of Supervisors consisting of three elected Supervisors and two appointed by the Conservation Commission. The District has approximately 15 employees, and they work closely with and rely upon assistance from the Conservation Commission.

The District receives approximately one third of its funding from a parcel assessment fee of \$5.00 that is levied on all properties in the boundaries of the District in Thurston County (excludes parts of Rainier, Tenino and Yelm). The remainder of the funding comes from grants for conservation projects, which primarily come from state funding. Approximate revenues for 2005 and 2006 were \$1,395,379 and \$1,403,147, respectively.

### ***AUDIT HISTORY***

Prior to this audit, the District was audited every three years. Beginning with this audit and all future audits, the District will be audited every two years. The 1999 audit reported two findings for inadequate controls over state grants and general disbursements. Both of those findings were resolved during the 2000 audit. All subsequent audits, including the current audit, have been free of findings.

### ***ELECTED/APPOINTED OFFICIALS***

These officials served during the audit period:

Board of Supervisors:

Elected:

Doug Rushton

David Hall

Fred Colvin

Appointed:

Nora Mena

Harry Peterson

### ***ADDRESS***

District

Bldg. 1, Suite A  
2918 Ferguson St. S.W.  
Tumwater, WA 98512  
(360) 754-3588  
[www.thurstoncd.com](http://www.thurstoncd.com)

# Audit Areas Examined

## **Thurston Conservation District Thurston County August 1, 2008**

In keeping with general auditing practices, we do not examine every portion of the Thurston Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### ***ACCOUNTABILITY***

We evaluated the District's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Open Public Meetings Act
- Competitive bidding
- State grants
- General disbursements



## **ABOUT THE STATE AUDITOR'S OFFICE**

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**T**he 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.

Our mission is to work in cooperation 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 has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular 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. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive program to coordinate audit efficiency and to ensure high-quality audits.

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**Brian Sonntag, CGFM  
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Doug Cochran  
Chuck Pfeil, CPA  
Linda Long, CPA, CGFM  
Jim Brittain, CPA  
Jan Jutte  
Mike Murphy  
Mindy Chambers  
Mary Leider  
(360) 902-0370  
(866) 902-3900**

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