



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

Island County Diking District No. 1

For the period January 1, 2010 through December 31, 2013

Published September 29, 2014

Report No. 1012718





Washington State Auditor Troy Kelley

September 29, 2014

Board of Commissioners
Island County Diking District No. 1
Freeland, 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 Island County Diking District No. 1's internal controls and compliance. This report will also be published on our website at www.sao.wa.gov as a matter of public record. Our audit was performed under the authority of state law (RCW 43.09.260) and included procedures we considered necessary under the circumstances.

Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

TROY KELLEY
STATE AUDITOR

Audit Summary

Island County Diking District No. 1 September 11, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Island County Diking District No. 1 from January 1, 2010 through December 31, 2013.

The objective of our audit was to evaluate the adequacy of the District's internal controls to safeguard public resources and the District's compliance with state law and its own policies. In keeping with general auditing practices, we did not review every aspect of the District's internal controls and compliance. Instead, our review focused on areas representing the highest risk of misappropriation, misuse or noncompliance.

Our report is addressed to the governing body and management of the District. However, this report is a matter of public record and its distribution is not limited.

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 its own policies in the areas we examined.

Description of the District

Island County Diking District No. 1 September 11, 2014

ABOUT THE DISTRICT

Island County Diking District No. 1 was formed in 1914 to provide stormwater and drainage. The District serves approximately 604 residential parcels spanning 743 acres on the southern end of Whidbey Island in Island County. An elected, three-member Board of Commissioners governs the District. The District has one Clerk who administers the District's operations. The District's primary source of revenue comes from assessment fees levied on land owners.

DISTRICT CONTACT INFORMATION

Address: Island County Diking District No. 1
 P.O. Box 74
 Freeland, WA 98249

Phone: 808-479-7008

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	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	(360) 725-5617
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov