



# Washington State Auditor's Office

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## Accountability Audit Report

# Cowlitz County Consolidated Diking Improvement District No. 1

**For the period January 1, 2013 through December 31, 2015**

**Published November 14, 2016**

**Report No. 1017876**





## Washington State Auditor's Office

November 14, 2016

Board of Supervisors  
Cowlitz County Consolidated Diking Improvement District No. 1  
Longview, 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 report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

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## AUDIT SUMMARY

### Results in brief

In the areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

### About the audit

This report contains the results of our independent accountability audit of Cowlitz County Consolidated Diking Improvement District No. 1 from January 1, 2013 through December 31, 2015.

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.

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, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Safeguarding of small and attractive assets such as tools and equipment
- Open public meeting minutes
- Payments/expenditures
- Procurement of public works
- Payroll/personnel

## INFORMATION ABOUT THE DISTRICT

Cowlitz County Consolidated Diking Improvement District No. 1 was formed in 1923 through the merger of six diking districts in the Longview area. The District provides storm water management and flood protection to the 11,000-acre watershed of Longview and West Kelso. The District operates and maintains its 17-mile levee system, 35 miles of storm water collection ditches and 17 pumps.

An elected, three-member Board of Supervisors governs the District. The Board appoints a Manager to oversee the District's daily operations as well as its eight full-time employees.

The District is funded by special assessment tax revenue tied to property values. For fiscal years 2013, 2014 and 2015, the District operated on annual budgets of \$2.3 million, \$2.3 million and \$2.4 million, respectively.

Contact information related to this report	
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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Cowlitz County Consolidated Diking Improvement District No. 1 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	
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