

Washington State Auditor's Office
Accountability Audit Report

South Whidbey Parks and Recreation
District
Island County

Report Date
October 10, 2013

Report No.

Issue Date
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WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

Issue Date – (Issued by OS)

Board of Commissioners
South Whidbey Parks and Recreation District
Langley, 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 the South Whidbey Parks and Recreation District's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY
STATE AUDITOR**

PRELIMINARY DRAFT - Not Disclosable Under RCW 42.56.280

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Island County
October 10, 2013**

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Audit Summary

**South Whidbey Parks and Recreation District
Island County
October 10, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the South Whidbey Parks and Recreation District from January 1, 2010 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

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 noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Program revenue
- Accounts payable
- Fuel purchases

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 regulations and its own policies and procedures in the areas we examined.

Description of the District

South Whidbey Parks and Recreation District Island County October 10, 2013

ABOUT THE DISTRICT

The South Whidbey Parks and Recreation District, formed in 1983, provides recreational opportunities for approximately 15,000 citizens. The District has approximately 320 acres of parks and other facilities located in Langley on the south end of Whidbey Island. The District also maintains three lakes on South Whidbey Island for the Department of Fish and Wildlife.

An elected, five-member Board of Commissioners governs the District. The Board appoints a Director to oversee the District's daily operations as well as its six full-time employees. The District receives most of its revenue from property taxes and program fees. For fiscal years 2010, 2011 and 2012, the District had revenue of \$872,839, \$778,199 and \$751,789, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:	Matt Simms Jim Porter Don Wood Joel Gerlach (appointed January 2012) Mark Helpenstell (appointed October 2011) Linda Kast (resigned September 2011) Allison Tapert (term ended December 2011)
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APPOINTED OFFICIALS

Director	Terri Arnold
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Note: Terri Arnold was replaced by Doug Coutts in 2013.

DISTRICT CONTACT INFORMATION

Address: South Whidbey Parks and Recreation District
5475 Maxwellton Road
Langley, WA 98260

Phone: (360) 221-5484

Website: www.swparks.org

AUDIT HISTORY

We audit the District on a three-year cycle. The District has not been issued any findings in the last eight years. District management has been responsive to previous audit recommendations and has developed policies and procedures to comply with state laws and regulations.



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.

Our mission is to work 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 employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

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

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