

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

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**Whidbey Island Conservation District**  
**Island County**

Report Date  
**April 11, 2013**

**Report No. 1009648**

Issue Date  
**May 13, 2013**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

May 13, 2013

Board of Supervisors  
Whidbey Island Conservation District  
Coupeville, 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 Whidbey Island Conservation 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

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Island County  
April 11, 2013**

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# **Audit Summary**

**Whidbey Island Conservation District  
Island County  
April 11, 2013**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Whidbey Island Conservation District from January 1, 2010 through December 31, 2011.

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:

- Billings/receivables
- Cash receipting
- Compliance with grant requirements

## ***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**

## **Whidbey Island Conservation District Island County April 11, 2013**

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

The Whidbey Island Conservation District was organized on June 27, 1967, as a subdivision of the state Conservation Commission. The District serves Whidbey Island and is governed by a five-member Board of Supervisors. The Board is composed of three elected positions and two positions appointed by the Commission. State grants, inter-local agreements with Island County and other entities, and a local special assessment provide the primary funding for the District. The District also conducts an annual native plant sale.

The District has four full-time employees and three part-time employees who provide assistance to all local landowners in the preservation and conservation of natural resources through technical expertise, assistance with regulatory issues, funding opportunities and education. Revenue for 2010 and 2011 totaled approximately \$394,396 and \$400,108, respectively.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Supervisors:

Wendi Hilborn  
Tim Keohane  
Sarah Richards

### ***APPOINTED OFFICIALS***

Board of Supervisors:

Fran Einterz, Chair  
Tom Fournier, Treasurer

### ***DISTRICT CONTACT INFORMATION***

Address: Whidbey Island Conservation District  
P.O. Box 490  
Coupeville, WA 98239-0490

Phone: (360) 678-4708

Website: [www.whidbeycd.org](http://www.whidbeycd.org)

## ***AUDIT HISTORY***

The last three audits of the District were small government assessment audits covering fiscal years 2006 through 2008. The state Conservation Commission requested an onsite accountability audit for fiscal years 2010 through 2011. We have reported no findings in the last five audits.



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

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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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**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Larisa Benson**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
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**Barb Hinton**  
**Mike Murphy**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

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