

Washington State Auditor's Office
Accountability Audit Report

William Shore Memorial Pool District
Clallam County

Report Date
March 19, 2014

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April 10, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

April 10, 2014

Board of Commissioners
William Shore Memorial Pool District
Port Angeles, 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 William Shore Memorial Pool 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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Clallam County
March 19, 2014**

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Audit Summary

**William Shore Memorial Pool District
Clallam County
March 19, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the William Shore Memorial Pool District from January 1, 2011 through December 31, 2013.

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:

- Cash receipting
- Procurement (bidding/prevaling wage)
- Debt/covenants
- Credit card expenditures

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

William Shore Memorial Pool District Clallam County March 19, 2014

ABOUT THE DISTRICT

The William Shore Memorial Pool District, formed in 2009, provides all patrons from the Port Angeles community in Clallam County with a variety of aquatic activities that are safe and enjoyable in a clean and wholesome environment. The District's total budgeted operating revenues for 2011, 2012 and 2013 were \$749,505, \$728,342 and 756,000, respectively. The District is funded by a variety of revenue sources including property taxes, pool patron fees and facility rental fees.

An elected, five-member Board of Commissioners governs the District. Board Members include two members from the Port Angeles City Council, two Clallam County Commissioners and one member from the community.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Mike Chapman
Cherie Kidd
Mike Doherty
Brad Collins
Anna Manildi

APPOINTED OFFICIALS

Executive Director

Steve Burke

DISTRICT CONTACT INFORMATION

Address: William Shore Memorial Pool District
225 E. Fifth Street
Port Angeles, WA 98362

Phone: 360-460-3526

Website: www.williamshorepool.org

AUDIT HISTORY

This is the District's second audit. The District's last audit was conducted in 2011. There have been no findings reported in the two audits. Going forward, we plan on auditing the District every two years.



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 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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