

Washington State Auditor's Office
Accountability Audit Report

William Shore Memorial Pool District
Clallam County

Report Date
December 7, 2011

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Issue Date
February 13, 2012



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

February 13, 2012

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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Clallam County
December 7, 2011**

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**William Shore Memorial Pool District
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ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the William Shore Memorial Pool District from June 1, 2009 through December 31, 2010.

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:

- District formation
- Cash receipting
- Disbursements/expenditures
- Billings/receivables
- Payroll
- Credit cards

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 December 7, 2011

ABOUT THE DISTRICT

The William Shore Memorial Pool District was formed in 2009 to provide the Port Angeles community with a variety of aquatic activities. A 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. The Board appoints an Executive Director to oversee the District's daily operations as well as its five full-time and 30 part-time employees. For the years under audit, the District operated on annual budgets of approximately \$746,000.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Cherie Kidd
Gary Holmquist
Mike Doherty
Patrick Downie
Michael Chapman

APPOINTED OFFICIALS

Executive Director

Steve Burke

DISTRICT CONTACT INFORMATION

Address: William Shore Memorial Pool District
225 E. 5th Street
Port Angeles, WA 98362

Phone: (360) 417-9767

Website: www.williamshorepool.org

AUDIT HISTORY

This is the District's first audit. We plan to audit the District every three 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.

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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