

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

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**Des Moines Pool Metropolitan Park  
District  
King County**

Report Date  
**October 12, 2012**

**Report No. 1008693**

Issue Date  
**December 10, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

December 10, 2012

Board of Commissioners  
Des Moines Pool Metropolitan Park District  
Des Moines, 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 Des Moines Pool Metropolitan Park 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

# **Table of Contents**

**Des Moines Pool Metropolitan Park District  
King County  
October 12, 2012**

Audit Summary .....	1
Description of the District .....	2

# Audit Summary

## Des Moines Pool Metropolitan Park District King County October 12, 2012

### **ABOUT THE AUDIT**

This report contains the results of our independent accountability audit of the Des Moines Pool Metropolitan Park District from November 1, 2009 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:

- Inter-local agreements
- Open public meeting minutes
- Open public records laws compliance
- Budget compliance
- Conflict of interest/ethics laws
- Payments/expenditures
- Procurement (bidding/prevaling wage)

### **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**

## **Des Moines Pool Metropolitan Park District King County October 12, 2012**

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

The Des Moines Pool Metropolitan Park District was created in November 2009 by voter approval to generate funds for acquisition, maintenance, operation and/or capital improvement/construction expenditures for a pool facility within the boundaries of the city of Des Moines.

An elected, five-member Board of Commissioners governs the District. The District has an annual operating budget of approximately \$700,000. The District has no employees and contracts the operations of the pool to a management company

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Martin Martinson  
Nancy Kuehnoel  
Gene Achziger  
Eric Kasnick  
Bernadette Barrett

### ***APPOINTED OFFICIALS***

Executive Director

Randy Suko

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

Address: Des Moines Pool Metropolitan Park District  
P.O. Box 98711  
Des Moines, WA 98198

Phone: (206) 406-3225

### ***AUDIT HISTORY***

We audit the District every three years. This is its first audit.



## **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.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Performance Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Larisa Benson**  
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