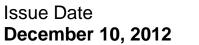
Washington State Auditor's Office Accountability Audit Report

Des Moines Pool Metropolitan Park District King County

Report Date
October 12, 2012

Report No. 1008693







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

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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/prevailing 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

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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