



## Des Moines Pool Metropolitan Park District

February 14, 2025  
1:00 p.m.  
Special “Hybrid” Meeting

*Meetings are hybrid: being held remotely using Zoom and in-person at the Des Moines Pool MPD District Office (22015 Marine View Dr. So. – Main floor). If you wish to listen in, please do so at 1-253-205-0468; Meeting ID: 831 2660 8811; Passcode: 695067. Any questions or comments should be directed to Scott Deschenes, District General Manager at (206) 429-3852 or by email at [scott.deschenes@desmoinespool.org](mailto:scott.deschenes@desmoinespool.org). Public comment for those who cannot physically attend will be due by email to [info@mtrainierpool.com](mailto:info@mtrainierpool.com) by noon on the day of each meeting. Patrons that can attend in-person will be allotted three minutes during public comment (#5). This is due to the hybrid format of the meetings.*

### AGENDA

1:00 1. CALL TO ORDER ROLL CALL

1:01 2. PLEDGE OF ALLEGIANCE

1:03 3. ADOPTION/MODIFICATIONS OF AGENDA (None, Special Meeting)

1:04 4. ANNOUNCEMENTS, PROCLAMATIONS AND PRESENTATION

1:05 5. PUBLIC COMMENT (Please Limit to Three [3] Minutes)

*Hybrid Meeting: If you are unable to physically attend and wish to make public comment, please submit in writing via email to [info@mtrainierpool.com](mailto:info@mtrainierpool.com) by Noon on Friday, February 14. Please include your name, address, and contact phone number. All timely submitted public comments will be read at the meeting subject to the time limit. Any public comments received after noon, will be read at the following regular meeting.*

1:10 6. WASHINGTON STATE AUDITORS’ OFFICE ACCOUNTABILITY AUDIT, ENTRANCE MEETING

*Note-This section of the meeting will not be recorded.*

1:25 7. GOOD OF THE ORDER

1:30 UPCOMING MEETING(S)

- February 25, 2025, Regular Board Meeting, 7:00 p.m., Location DMPMPD Office (22015 Marine Drive So. #2B, Des Moines, WA)

### ADJOURNMENT

**22015 Marine View Drive South, Suite 2B, Des Moines WA 98198 (Physical Location)**  
**22722 19<sup>th</sup> Avenue South, Des Moines, WA 98198 (Mailing Address)**

To enhance our community’s quality of life by providing access to and promoting participation in aquatics programs

The Des Moines Pool Metropolitan Park District is committed to compliance with both the Washington Law Against Discrimination and the Americans with Disabilities Act. The District’s meetings are being held hybrid including remotely due to COVID-19. See the information above to join a meeting. If you have any questions, please contact Scott Deschenes, District General Manager, 206.429.3852.



# Office of the Washington State Auditor

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## Pat McCarthy

## **Entrance Conference: Des Moines Pool Metropolitan Park District**

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share our planned audit scope so that we are focused on the areas of highest risk. We value and appreciate your input.

### **Audit Scope**

Based on our planning, we will perform the following audit:

#### **Accountability audit for January 1, 2019 through December 31, 2023**

We will examine the management, use and safeguarding of public resources to ensure there is protection from misuse and misappropriation. In addition, we will evaluate whether there is reasonable assurance for adherence to applicable state laws, regulations and policies and procedures.

We plan to evaluate the following:

- Cash receipting – timeliness of deposits
- Selected IT security policies, procedures, practices and controls protecting financial systems – data backup and recovery, patch management, and user access
- Accounts payable – credit cards, electronic funds transfers and general disbursements
- Payroll – gross wages and overtime
- Surplus equipment – disposition and receipt of sale proceeds
- Financial condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements

### **Engagement Letter**

We have provided an engagement letter that confirms both management and auditor responsibilities, and other engagement terms and limitations. Additionally the letter identifies the cost of the audit, estimated timeline for completion and expected communications.

### **Levels of Reporting**

#### **Findings**

Findings formally address issues in an audit report. Findings report significant results of the audit, such as significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations or policies. You will be given the opportunity to respond to a finding and this response will be published in the audit report.

## **Management Letters**

Management letters communicate control deficiencies, non-compliance, misappropriation, or abuse that are less significant than a finding, but still important enough to be formally communicated to the governing body. Management letters are referenced, but not included, in the audit report.

## **Exit Items**

Exit items address control deficiencies, non-compliance with laws or regulations, or errors that have an insignificant effect on the audit objectives. These issues are informally communicated to management.

## **Important Information**

### **Confidential Information**

Our Office is committed to protecting your confidential or sensitive information. Please notify us when you give us any documents, records, files, or data containing information that is covered by confidentiality or privacy laws.

### **Audit Costs**

The cost of the audit is estimated to be approximately \$30,000 plus travel costs, and other expenses, if any.

### **Expected Communications**

During the course of the audit, we will communicate with Scott Deschenes, General Manager on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed.

Please let us know if, during the audit, any events or concerns come to your attention of which we should be aware. We will expect Scott Deschenes, General Manager to keep us informed of any such matters.

### **Audit Dispute Process**

Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.

### **Loss Reporting**

Washington state law requires all state agencies and local governments to immediately notify SAO if staff know or suspect loss of public resources, or of other illegal activity including a cyber-attack if it resulted in a loss of public resources or potentially impacted financial records or systems. State and local government employees should alert us to suspected fraud through the online Report a Suspected Fraud or Loss form below. These notifications can be made on our website at [www.sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/](http://www.sao.wa.gov/report-a-concern/how-to-report-a-concern/fraud-program/).

### **Peer Reviews of the Washington State Auditor's Office**

To ensure that our audits satisfy *Government Auditing Standards*, our Office receives external peer reviews every three years by the National State Auditors Association (NSAA). The most recent peer review results are available online at [www.sao.wa.gov/about-sao/who-audits-the-auditor/](http://www.sao.wa.gov/about-sao/who-audits-the-auditor/). Our Office received a “pass” rating, which is the highest level of assurance that an external review team can give on a system of audit quality control.

## [Working Together to Improve Government](#)

### **Audit Survey**

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide us feedback.

### **Local Government Support Team**

This team provides support services to local governments through the Budget, Accounting, and Reporting System (BARS) and annual online filing technical assistance, provides accounting, reporting and BARS training. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions, updated BARS manuals, access to resources and recorded trainings, and additional accounting and reporting resources. Additionally this team assists with the online filing of your financial statements.

### **The Center for Government Innovation**

The Center for Government Innovation of the Office of the Washington State Auditor offers services designed to help you, help the residents you serve at no additional cost to your government. What does this mean? They provide expert advice in areas like building a Lean culture to help local governments find ways to be more efficient, effective and transparent. The Center also provides financial management technical advice and best practices and resources. These can be accessed from the “Improving Government” tab of our SAO website and help you act on accounting standard changes, comply with regulations, protect public resources, minimize your cybersecurity risk and respond to recommendations in your audit. The Center also offers the Financial Intelligence Tool, better known as FIT, to help you assess and monitor your finances and compare your financial operations to other local governments like you. You can email the Center for a personal training session to learn all the benefits using the FIT tool can provide. The Center understands that time is your most precious commodity as a public servant, and wants to help you do more with the limited hours you have. If you are interested in learning how the Center can help you maximize your effect in government, call them at (564) 999-0818 or email them at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### [Audit Team Qualifications](#)

**Tina M. Watkins, CPA, Director of Local Audit** – Tina has been with the Washington State Auditor’s Office since 1994. In her role, she oversees the audit teams that perform the audits for over 2,200 local governments. She serves on the Washington Finance Officers Association Board. She served as Assistant Director of Local Audit for 8 years prior to becoming the Director of Local Audit. Phone: (360) 260-6411 or [Tina.Watkins@sao.wa.gov](mailto:Tina.Watkins@sao.wa.gov)

**Wendy Choy, Assistant Director of Local Audit** - Wendy has been with the Washington State Auditor’s Office since 2002. In her role as Assistant Director, she assists with statewide oversight and management of all the audits for local government. She is also the program manager for public hospital districts. She served as an Audit Manager for six years prior to becoming an Assistant Director of Local Audit. Phone: (425) 502-7067 or [Wendy.Choy@sao.wa.gov](mailto:Wendy.Choy@sao.wa.gov)

**Paul Griswold, Audit Manager** – Paul has been with the Office of the Washington State Auditor since 2018. Notable work experiences include serving as a Supervisor since 2021 on Team Olympia. Paul previously worked on Team Everett during which he led and performed audits of counties, cities, towns, public utility districts,

housing authorities, schools, and fire districts. Prior to joining SAO, he worked as a tax accountant. He also has previous government and non-profit experience working in various roles. Phone: (425) 510-0482 or [Paul.Griswold@sao.wa.gov](mailto:Paul.Griswold@sao.wa.gov)

**Rebecca Nyanjui, Assistant Audit Manager** – Rebecca has been with the Office of the Washington State Auditor since 2018. During her time with the Office Rebecca has been part of the South King County Team covering state and local governments throughout the King County region. Rebecca has a Master's of Science in Accounting from University of Washington Bothell. Phone: (253) 893-6840 or [Rebecca.Nyanjui@sao.wa.gov](mailto:Rebecca.Nyanjui@sao.wa.gov)

**Dylan Rowley, Audit Lead** – Dylan has been with the Office of the Washington State Auditor since 2023. During his time with the Office, he has been part of the South King County Team covering state and local governments throughout the King County region. Phone: (253) 867-4773 or [Dylan.Rowley@sao.wa.gov](mailto:Dylan.Rowley@sao.wa.gov)