

Washington State Auditor's Office
Accountability Audit Report

Public Utility District No. 1
of Asotin County

Report Date
May 31, 2013

Report No. 1009991

Issue Date
June 24, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

June 24, 2013

Board of Commissioners
Public Utility District No. 1 of Asotin County
Clarkston, 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 Public Utility District No. 1 of Asotin County'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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May 31, 2013**

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Audit Summary

Public Utility District No. 1 of Asotin County May 31, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Public Utility District No. 1 of Asotin County from January 1, 2012 through December 31, 2012.

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:

- Billings/receivables
- Procurement (bidding/prevaling wage)
- Intergovernmental activities
- Payroll/personnel
- Open public meeting minutes

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.

Related Reports

**Public Utility District No. 1 of Asotin County
May 31, 2013**

FINANCIAL

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

Description of the District

Public Utility District No. 1 of Asotin County May 31, 2013

ABOUT THE DISTRICT

Public Utility District No. 1 provides water, electrical and sewer services to approximately 10,000 water and sewer customers in Asotin County. An elected, three-member Board of Commissioners governs the District. The Board appoints a General Manager to oversee the District's daily operations as well as its 15 employees. For fiscal year 2012, the District had annual operating expenditures of \$3.6 million.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Judy Ridge, President
Don Nuxoll
Gary Hicks

APPOINTED OFFICIALS

General Manager
Treasurer

Tim Simpson
Bob Sischo

DISTRICT CONTACT INFORMATION

Address: Public Utility District No. 1 of Asotin County
P.O. Box 605
Clarkston, WA 99403

Phone: (509) 758-1010

Website: www.asotinpud.org

AUDIT HISTORY

The District requests an annual accountability audit. The District has been free of accountability findings since its inception in 1987. This reflects management's commitment to strong internal controls and compliance with state laws and regulations.



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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