

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

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**Fall City Metropolitan Park District**  
**King County**

Report Date  
**February 1, 2011**

**Report No. 1005411**

Issue Date  
**April 11, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

April 11, 2011

Board of Commissioners  
Fall City Metropolitan Park District  
Fall City, Washington

***Report on Accountability***

Please find attached our report on the Fall City Metropolitan Park District's accountability and compliance with state laws and regulations and its own policies and procedures.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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# **Accountability Audit Report**

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## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Fall City Metropolitan Park District from January 1, 2009 through December 31, 2009.

In keeping with general auditing practices, we did not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The specific areas examined were the District's compliance with open public record requirements and the Open Public Meetings Act.

## ***ABOUT THE DISTRICT***

The District was created in 2009 to represent local interests for park and recreation services. An elected, five-member Board of Commissioners governs the District. For 2009, the District generated approximately \$6,500 in revenue and operated without any employees. In 2010 the District will start receiving property tax revenue anticipated to be approximately \$100,000.

## ***RESULTS***

We noted certain matters pertaining to compliance with Open Public Meeting Act that we communicated to District management. We appreciate the District's commitment to resolving those matters. We also determined the District complied with the open public record requirements.



## **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 in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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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