

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

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**Model Irrigation District No. 18**  
**Spokane County**

Report Date  
**October 4, 2007**

**Report No. 73608**

Issue Date  
**November 19, 2007**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

November 19, 2007

Board of Commissioners  
Model Irrigation District No. 18  
Spokane, Washington

***Report on Accountability***

Please find attached our report on Model Irrigation District No. 18'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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Spokane County  
October 4, 2007**

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# Audit Summary

**Model Irrigation District No. 18  
Spokane County  
October 4, 2007**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Model Irrigation District No. 18.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2004, through December 31, 2006.

## ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public resources.

## ***CLOSING REMARKS***

We thank District officials and personnel for their assistance and cooperation during the audit.

# Description of the District

## Model Irrigation District No. 18 Spokane County October 4, 2007

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

Model Irrigation District No. 18 is located in the Spokane Valley and serves approximately 2,400 customers including several schools and businesses in Spokane County. The District has four employees and is governed by a three-member Board of Commissioners. The District operates on an annual budget of approximately \$850,000.

### ***AUDIT HISTORY***

We audit the District every three years. Prior audits have been free of findings. This history reflects the District's commitment to strong internal controls and compliance with state and local requirements.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

V.L. Husa  
Gerald Manfred  
Lynn Plaggemeier

Note: Lynn Plaggemeier resigned in December 2005 and Ervin Williams was appointed to the Board in March 2006.

### ***APPOINTED OFFICIALS***

Superintendent

Jim Lahde

### ***ADDRESS***

District

1506 S. Pierce Road  
Spokane, WA 99206  
(509) 926-5759  
(509) 924-0259 (fax)

# Audit Areas Examined

## **Model Irrigation District No. 18 Spokane County October 4, 2007**

In keeping with general auditing practices, we do not examine every portion of Model Irrigation District No. 18's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### ***ACCOUNTABILITY***

We evaluated the District's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Revenues and receipting
- Disbursements/expenditures
- Open public meetings/records laws
- Payroll/personnel
- Conflict of interest/ethics laws
- Compliance with grant requirements



## **ABOUT THE STATE AUDITOR'S OFFICE**

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**T**he 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 has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular 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. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. 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 program to coordinate audit efficiency and to ensure high-quality audits.

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