

Washington State Auditor's Office
Accountability Audit Report

King County Flood Control Zone District
(King County Flood Control District)

Report Date
October 15, 2009

Report No. 1002560

Issue Date
November 30, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

November 30, 2009

Board of Supervisors
King County Flood Control District
Seattle, 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 King County Flood Control 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

Table of Contents

**King County Flood Control District
October 15, 2009**

Audit Summary1
Related Reports2
Description of the District3

Audit Summary

**King County Flood Control District
October 15, 2009**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the King County Flood Control District for January 1, 2008, through December 31, 2008.

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:

- Contracts/agreements

RESULTS

In the area 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

**King County Flood Control District
October 15, 2009**

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

King County Flood Control District October 15, 2009

ABOUT THE DISTRICT

In April 16, 2007, the Metropolitan King County Council adopted Ordinance 15728, which established the King County Flood Control District. The District is a special-purpose governmental district created to provide funding and policy oversight for the flood protection projects and programs for King County. Funding for the District comes from a county-wide property levy tax of 10 cents per \$1,000 assessed value. The District has no employees and its budget was approximately \$24 million in 2008.

The King County Council Members are the District's Board of Supervisors. Although the Board of Supervisors functions as the primary governing body for the District, several committees and project partners offer input. An Advisory Committee consisting of 15 elected officials, representing floodplain cities and cities with significant population, provides recommendations on the District's work program and budget. The District also partners with a wide range of external entities from state and federal agencies, such as the Army Corp of Engineers and the Federal Emergency Management Agency (FEMA), to local governments, watershed groups and tribal governments.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Dow Constantine
Reagan Dunn
Bob Ferguson
Jane Hague
Larry Gossett
Kathy Lambert
Julia Patterson
Larry Phillips
Pete von Reichbauer

DISTRICT CONTACT INFORMATION

Address: King County Flood Control District
King County Court House, Room 1039
516 Third Avenue
Seattle, Washington 98104

Phone: (206) 296-1020

Web site: <http://www.kingcountyfloodcontrol.org>

AUDIT HISTORY

This is the District's first audit. We plan to audit the District annually.



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 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.

State Auditor
Chief of Staff
Deputy Chief of Staff
Chief Policy Advisor
Director of Audit
Director of Special Investigations
Director for Legal Affairs
Director of Quality Assurance
Local Government Liaison
Communications Director
Public Records Officer
Main number
Toll-free Citizen Hotline

Brian Sonntag, CGFM
Ted Rutt
Doug Cochran
Jerry Pugnetti
Chuck Pfeil, CPA
Jim Brittain, CPA
Jan Jutte, CPA, CGFM
Ivan Dansereau
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

Web Site
Subscription Service

www.sao.wa.gov
<https://www.sao.wa.gov/EN/News/Subscriptions/>