

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

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**Snohomish County Public Facilities  
District**

Report Date  
**November 18, 2013**

**Report No. 1010884**

Issue Date  
**December 23, 2013**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

December 23, 2013

Board of Directors  
Snohomish County Public Facilities District  
Everett, 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 Snohomish County Public Facilities 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,

**TROY KELLEY  
STATE AUDITOR**

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November 18, 2013**

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# Audit Summary

## **Snohomish County Public Facilities District November 18, 2013**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Snohomish County Public Facilities District from January 1, 2010 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:

- Inter-local agreements

### ***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.

# Description of the District

## **Snohomish County Public Facilities District November 18, 2013**

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

The Snohomish County Council created the Snohomish County Public Facilities District in June 2001 to finance one or more regional centers for the purpose of increasing economic prosperity and promoting private investment in Snohomish County. The District has allocated funding to four projects: the Everett Events Center (Comcast Arena and Edward D. Hansen Conference Center) owned by the Everett Public Facilities District, the Lynnwood Convention Center owned by the Lynnwood Public Facilities District, the Edmonds Center for the Arts operated by the Edmonds Public Facilities District, and the Future of Flight Museum operated by Snohomish County.

A five-member Board of Directors governs the District. Board Members are appointed by the Snohomish County Council. The District has no employees and receives administrative support through a contract with Snohomish County. For the years under audit, the District operated on annual budgets of approximately \$2 million.

### ***APPOINTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Travis Snider  
Boyd McPherson  
Debbie Emge  
Janice Green (resigned July 2010)  
Bruce Gandall (appointed February 2012)  
Steve Shelton (appointed February 2011)

### ***DISTRICT CONTACT INFORMATION***

Address: Snohomish County Public Facilities District  
3000 Rockefeller Avenue  
Everett, WA 98201-4046

Phone: (425) 388-3969

Website: [www1.co.snohomish.wa.us/Departments/PFD](http://www1.co.snohomish.wa.us/Departments/PFD)

## ***AUDIT HISTORY***

We audit the District every three years. The District has not received an audit finding since its inception in 2001.



## **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.

We 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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**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
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