

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

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**Snohomish County Public Facilities  
District**

Report Date  
**December 9, 2010**

**Report No. 1004795**

Issue Date  
**December 27, 2010**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

December 27, 2010

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,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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# **Audit Summary**

## **Snohomish County Public Facilities District December 9, 2010**

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

This report contains the results of our independent accountability audit of the Snohomish County Public Facilities District from January 1, 2007 through December 31, 2009.

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:

- Contracts/agreements
- Open Public Meetings Act

### ***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 December 9, 2010**

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

The Snohomish County Council created the Snohomish County Public Facilities District in June 2001. The District is authorized to acquire, construct, own, remodel, maintain, equip, repair, finance and operate one or more regional centers that will increase economic prosperity and promote private investment in Snohomish County. The District has allocated funding to four projects: the City of Everett Public Facilities District's Arena and Parking Garage, the South Snohomish County Public Facilities District's Regional Center in Lynnwood; the City of Edmonds Public Facilities District's remodel of the Puget Sound Christian College for use as a regional performing arts and convention center and the Snohomish County Paine Field Airport project in conjunction with the Future of Flight.

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 \$1.9 million.

### ***APPOINTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Travis Snider, President  
Boyd McPherson  
Debbie Emge  
Janice Green  
Erik Nelson (through March 2009)  
Vacant (April 2009-December 2009)

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

Address: Snohomish County Public Facilities District  
3000 Rockefeller Avenue  
MS 610  
Everett, WA 98201-4046

Phone: (425) 388-3401

Website: [www.snoco.org](http://www.snoco.org)

## **AUDIT HISTORY**

We audit the District once every three years. The District has been free of findings 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.

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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