

Washington State Auditor's Office

Audit Report

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Highland Water District  
Snohomish County

Audit Period  
April 1, 1998 through December 31, 1999

Report No. 61811

Issue Date  
December 8, 2000



Washington  
*State Auditor*  
Brian Sonntag

# **Audit Overview**

## **Highland Water District Snohomish County April 1, 1998 through December 31, 1999**

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

This report contains the results of our audit of the Highland Water District for the period April 1, 1998, through December 31, 1999.

In keeping with general auditing practices, we did not examine every portion of the District's financial activities during the audit. The areas examined represented the highest risk of noncompliance, misappropriation or misuse. We performed audit procedures to determine whether the District complied with applicable state laws and regulations and its own policies and procedures. Specifically, we reviewed the District's compliance with the Open Public Meetings Act, requests for public records, bid laws, insurance and bonding. We also reviewed the completeness of the District's revenue collections and the overall legality of the District's expenditures, and evaluated the District's internal controls over revenue collections, vendor payments, payroll disbursements and equipment.

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

The District was formed April 1, 1998. The District provides water services to 940 customers located in approximately 16 miles of unincorporated Snohomish County, between Monroe and Sultan. The District has three employees and generated \$421,000 in revenue in 1999. The District purchases its water from the City of Everett. Three-elected Commissioners, elected to six-year terms, govern the District.

### ***RESULTS***

The District complied with state laws and regulations and its own policies and procedures requirements. We did not identify conditions significant enough to report as findings.

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