



**Office of the Washington State Auditor**  
**Pat McCarthy**

**Accountability Audit Report**

# **Chuckanut Community Forest Park District**

**Whatcom County**

**For the period January 1, 2015 through December 31, 2016**

**Published November 6, 2017**

**Report No. 1020076**





**Office of the Washington State Auditor**  
**Pat McCarthy**

November 6, 2017

Board of Commissioners  
Chuckanut Community Forest Park District  
Bellingham, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the District's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

## TABLE OF CONTENTS

Audit Summary.....	4
Information About The District .....	5
About The State Auditor’s Office.....	6

## AUDIT SUMMARY

### Results in brief

In the areas we audited, District operations complied with applicable requirements and provided adequate safeguarding of public resources. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

### About the audit

This report contains the results of our independent accountability audit of the Chuckanut Community Forest Park District from January 1, 2015 through December 31, 2016.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the District's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Open Public Meetings Act
- Financial condition
- General disbursements
- Petty cash

## INFORMATION ABOUT THE DISTRICT

The Chuckanut Community Forest Park District is a voter approved Metropolitan Park District created in 2013 by a public vote, concerning city-owned property of approximately 82 acres located on the south side of the city of Bellingham.

The District consists of an elected, five-member Board of Commissioners and one employee. The District's purpose is to ensure the property is protected in public ownership in perpetuity, with respect for its ecological, recreational and education functions and to serve as a fiscal mechanism through which the District, via a tax levy, repay the City of Bellingham for the Greenways Endowment Fund loan. The District operated on approximate annual revenues of \$464,628 in fiscal year 2015 and \$437,614 in fiscal year 2016; the majority of these revenues were from property taxes.

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*Information current as of report publish date.*

### **Audit history**

You can find current and past audit reports for the Chuckanut Community Forest Park District at <http://portal.sao.wa.gov/ReportSearch>.

## 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.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

<b>Contact information for the State Auditor's Office</b>	
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