

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

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**Ronald Wastewater District**  
**King County**

Report Date  
**November 18, 2010**

**Report No. 1004915**

Issue Date  
**January 18, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

January 18, 2011

Board of Commissioners  
Ronald Wastewater District  
Shoreline, 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 Ronald Wastewater 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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King County  
November 18, 2010**

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# **Audit Summary**

**Ronald Wastewater District  
King County  
November 18, 2010**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Ronald Wastewater District from January 1, 2008 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:

- Cash receipting
- Procurement (bidding/prevaling wage)
- Disbursements/expenditures
- Payroll/personnel

## ***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.

## **Related Reports**

**Ronald Wastewater District  
King County  
November 18, 2010**

### ***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

## Ronald Wastewater District King County November 18, 2010

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

The Ronald Wastewater District was incorporated in 1951 and was previously known as the Ronald Sewer District and Shoreline Wastewater Management District. It serves approximately 53,000 residents and businesses located in the city of Shoreline and the Point Wells portion of unincorporated Snohomish County. The District maintains approximately 190 miles of pipeline, 16 pump stations, 22 grinder pumps and approximately 16,342 side sewer connections. The District has one major facility building where the District's office is located. The District contracts with King County and the city of Edmonds for sewage treatment services.

An elected, three-member Board of Commissioners governs the District. Board Members serve staggered, six-year terms. The Board appoints a General Manager to oversee the District's daily operations as well as its 15 employees. Total operating revenue for 2008 and 2009, was approximately \$11 million and \$12 million, respectively.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Brian T. Carroll, President  
Arthur L. Wadekamper, Vice President  
Arnold H. Lind, Secretary

### ***APPOINTED OFFICIALS***

General Manager

Michael Derrick

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

Address: Ronald Wastewater District  
17505 Linden Avenue N.  
P.O. Box 33490  
Shoreline, WA 98133-0490

Phone: (206) 546-2494

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

## ***AUDIT HISTORY***

We audit the District once every two years. During the past four audits we have reported no findings.



## **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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**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**

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**Ted Rutt**  
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**Jerry Pugnetti**  
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