

Washington State Auditor's Office
Accountability Audit Report

Shoreline Transportation Benefit District
King County

Report Date
October 24, 2013

Report No. 1010705

Issue Date
November 12, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

November 12, 2013

Board of Directors
Shoreline Transportation Benefit 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 Shoreline Transportation Benefit 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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King County
October 24, 2013**

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Audit Summary

Shoreline Transportation Benefit District King County October 24, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Shoreline Transportation Benefit 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:

- Restricted revenue

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

**Shoreline Transportation Benefit District
King County
October 24, 2013**

FINANCIAL

The District is a blended component unit of the City of Shoreline. Our opinion on the City's financial statements is provided in a separate report, which includes the District's financial activities

Description of the District

Shoreline Transportation Benefit District King County October 24, 2013

ABOUT THE DISTRICT

The Shoreline Transportation Benefit District, created in 2009, is an independent special purpose district for the sole purpose of funding transportation improvements and maintenance. The District's boundaries are the same as the city of Shoreline, which encompasses approximately 12 square miles in King County, north of Seattle.

The elected, seven-member Council of the city of Shoreline acts as the governing body of the District. The city's Administrative Services Director acts as treasurer. Primary revenue sources for the District come from vehicle license tab fees.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:	Keith McGlashan Chris Eggen Will Hall Doris McConnell Chris Roberts Jesse Saloman (effective January 2012) Terry Scott (through December 2011) Shari Winstead
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APPOINTED OFFICIALS

City Manager	Robert Olander (through February 2011) Julie Underwood (effective February 2011)
Administrative Services Director	Debbie Tarry (through December 2011) Robert Hartwig (effective January 2012)

DISTRICT CONTACT INFORMATION

Address: Shoreline Transportation Benefit District
17500 Midvale Avenue N.
Shoreline, WA 98133-4905

Phone: (206) 801-2302

Website: www.shorelinewa.gov/index.aspx?page=567

AUDIT HISTORY

This is the first accountability audit of the District.



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.

Our mission is to 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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Main number
Toll-free Citizen Hotline

Troy Kelley
Doug Cochran
Chuck Pfeil, CPA
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Mark Rapozo, CPA
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
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