



BLACK LAKE SPECIAL DISTRICT

Black Lake Special District Work Session
Monday, July 1 • 6:15 pm • 2102 Carriage Drive, Bldg. E • Olympia

1. Call to Order

2. Roll Call

3. Approval of Agenda

4. Public Communication

(Estimated Time: 0-30 Minutes, Sign-up Sheets are provided)

During this portion of the meeting, citizens may address the Board for up to 3 minutes regarding items related to Special District business. In the event testimony exceeds 30 minutes, the Commission will allow for additional testimony to be taken at the end of the meeting for those who signed up at the beginning of the meeting and did not get an opportunity to speak during the allotted 30-minutes.

5. Informational Materials

*Attachments: June Minutes
Audit Report
June Financials
Warrant Requests
OrgSupport Invoice*

6. Old Business

a. Treatment Options Update

7. Items from the Floor

8. Continued Public Communication

(If needed for those who signed up earlier and did not get an opportunity to speak during the allotted 30 minutes.)

9. Adjournment of Public Meeting

Next Meetings:

Regular Session Meeting, July 15, 2019

Work Session Meeting, August 5, 2019



BLACK LAKE SPECIAL DISTRICT

Black Lake Special District Work Session
Monday, June 3 • 6:15 pm • 2102 Carriage Drive, Bldg. E • Olympia

1. Call to Order – **Chair Stintzi called the meeting to order at 6:15 pm.**
2. Roll Call – **Chair Stintzi called roll and established a quorum.**
Present:
 - a. Lake Stintzi
 - b. Brian Wilmovski
 - c. Vernon Bonfield
3. Approval of Agenda – **It was moved, second, passed unanimously to approve the agenda as presented.**
4. Public Communication
 - a. Jeff Fancher, a district property owner, reported he has experienced greater water clarity and is highly supportive of future alum treatments.
5. Informational Materials – Commissioners reviewed the informational materials and requested the materials appear on the next regular meeting agenda for consideration and approval.
*Attachments: May Minutes
May Financials
Warrant Requests
OrgSupport Invoice
Herrera Invoice 44512*
6. Old Business
 - a. Treatment Options Update – County staff will provide data and options to the Special District Commissioners for apportionment. County staff are assuming the District will bring a proposal the Board of County Commissioners in late August.
 - b. Draft Kiosk Sign – Commissioners reviewed the draft kiosk sign. Discussion ensued about posting a sign at Columbus Park. *OrgSupport will contact Carrie Lerud about options for erecting a kiosk at the Columbus Park boat launch to further educate boaters about water quality on Black Lake.*
 - c. Nuisance Geese – Carrie Lerud (via telephone) reported on the successful outcomes of the USDA goose roundup. **It was moved, second, passed unanimously for BLS D to pay the USDA directly or reimburse Save Black Lake or Columbus Park (with proof of payment) for the cost of the USDA goose roundup up to \$2,500.** *Chair Stintzi will write a letter informing Ms. Lerud that BLS D will reimburse for the goose roundup and is interested in additional future roundups.*
7. Items from the Floor – None.
8. Continued Public Communication – None.
9. Adjournment of Public Meeting – **With no further business, Chair Stintzi adjourned the meeting at 6:50 pm.**

Next Meetings:

Regular Session Meeting, June 17, 2019
Work Session Meeting, July 1, 2019



Office of the Washington State Auditor
Pat McCarthy

Assessment Audit Report
Black Lake Special District

For the period January 1, 2016 through December 31, 2017

Published (Inserted by OS)
Report No. (Inserted by OS)





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

Issue Date – (Inserted by OS)

Board of Commissioners
Black Lake Special District
Olympia, Washington

Report on Assessment Audit

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.

The attached report describes the procedures performed and conclusions for the areas we reviewed. We appreciate the opportunity to work with your staff and we value your cooperation during the assessment audit.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy
State Auditor
Olympia, WA

AUDIT SUMMARY

Results in brief

Based on the procedures performed, nothing came to our attention in the areas we reviewed that caused us to believe the District was not in substantial compliance with applicable state laws, regulations, and its own policies, or had significant weaknesses in controls over the safeguarding of public resources. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

About the assessment audit

This report contains the results of our independent audit of the Black Lake Special District from January 1, 2016 through December 31, 2017.

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. Local governments are also required by state law (RCW 43.09.230) to prepare and submit certified annual reports to our Office summarizing such things as revenues received, collections made, amounts receivable or payable, expenditures made, and debt owed.

This assessment audit was conducted under the authority of RCW 43.09.260, which requires the State Auditor's Office to examine the financial affairs of all local governments at least once every three years. Assessment audits are risk-based, limited-scope reviews of small local governments, generally defined as local governments with less than \$300,000 in annual revenues. To help minimize audit costs, our work for this engagement was conducted off-site primarily using financial and other information provided by the District.

This assessment audit was limited to the following:

- Reviewing meeting minutes for compliance with the Open Public Meetings Act.
- Inquiring as to internal controls over assets, revenues, and disbursements.
- Verifying that annual reports submitted to our Office were complete and filed timely in compliance with state law.
- Reviewing the District's annual revenues and expenditures for unusual transactions or trends.
- Corroborating financial information reported by the District by comparing its annual revenues, expenditures, and cash and investment balances to third-party sources.

- Reviewing expenditures for indications of unusual activities, excessive Board of Commissioners compensation, conflicts of interest, or procurement requirements.
- Evaluating the District’s financial information for indications of financial difficulties.

INFORMATION ABOUT THE DISTRICT

The Black Lake Special District is a limited purpose local government separate from city, town, or county government. Revenue raised under the District is used to protect and enhance Black Lake in terms of plant management and water quality, as well as address emerging issues related to managing the lake in accordance with the IAVMP and best interests of the property owners within the district. The purpose of the District is to serve the public welfare by improving and maintaining the water quality of Black Lake for local homeowners, those with lake access, visitors, fish, and wildlife. The goal is to maintain a healthy and ecological balance in the lake so that it may be enjoyed by swimmers, boaters, fishermen, and campers. The District received approximately \$156,000 and \$154,000 in annual revenue during FY16 and FY17, respectively, primarily from special assessments.

Contact information related to this report	
Address:	Black Lake Special District 120 State Ave NE #303 Olympia, WA 98501
Contact:	Black Lake Special District, Black Lake Special District
Telephone:	360-867-8814
Website:	

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Black Lake Special 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.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov