

ORDINANCE DISSOLVING NINE MILE FLOOD CONTROL DISTRICT

BE IT ORDAINED:

Section 1. The Okanogan County Board of County Commissioners (the "Board") makes the following findings:

- A. Nine Mile Flood Control District (the "District") is a special purpose district within the meaning of RCW 36.96.010(1).
- B. The District is "inactive" within the meaning of RCW 36.96.010(3)(a), and (3)(b), and therefore is subject to dissolution pursuant to chapter 36.96 RCW.
- C. It is in the public interest to dissolve the District because it serves no public function. Moreover, dissolving the District will eliminate administrative burdens imposed on the Okanogan County Auditor's and Treasurer's offices and reduce costs to taxpayers resulting from those administrative burdens.

Section 2. The Board hereby dissolves the District pursuant to RCW 36.96.040.

Section 3. Pursuant to RCW 36.96.040, the District will cease to exist and cease to have authority as of 31 days after the enactment of this ordinance.

Section 4. The Clerk of the Board will provide a copy of this ordinance to the Okanogan County Auditor and Okanogan County Treasurer for their records.

Section 5. If any provision of this ordinance, or its application to any person, entity or circumstance, is for any reason held invalid, the remainder of the ordinance, or the application of the provision to other persons, entities or circumstances, will not be affected thereby.

Section 6. This ordinance will not be codified.

ENACTED this 16th day of November 2021.

ATTEST:

  
Laleña Johns, Clerk of the Board

APPROVED AS TO FORM:

BOARD OF COUNTY COMMISSIONERS  
OKANOGAN, WASHINGTON

  
Chris Branch, Chairman

  
Andy Hover, Vice Chairman

\_\_\_\_\_  
David Gecas, Chief Civil DPA

\_\_\_\_\_  
Jim Detro, Member



OFFICE OF THE  
OKANOGAN COUNTY AUDITOR  
CARI HALL, AUDITOR

P.O. BOX 1010  
OKANOGAN, WASHINGTON 98840-1010  
509-422-7240  
FAX 509-422-7163

May 4, 2021

TO: Okanogan County Board of County Commissioners  
FROM: Cari Hall, Okanogan County Auditor  
RE: Nine Mile Flood Control

Per RCW 36.96.020, the county auditor is to notify the county legislative authority on or before June 1<sup>st</sup> every year if there are any special purpose districts that appears to be inactive.

RCW 36.96.010 lists criterion in which a special purpose district would be considered inactive. I have outlined my opinion for each aspect of the criterion below:

Section 3a – "The special purpose district has not carried out any of the special purposes or functions for which it was formed within the preceding consecutive five-year period"

There has been no financial activity for the Nine Mile Flood Control Fund #683.016 in the preceding consecutive five-year period. I spoke with the Treasurer's office and they have no activity in their system either. In fact, there has been no activity since prior to 1985. However, there is a small balance of \$668.46 still in this special purpose district's account at the Treasurer's office.

Section 3b and c – "No election has been held for the purpose of electing a member of the governing body within the preceding consecutive seven-year period or, in those instances where members of the governing body are appointed and not elected where no member of the governing body has been appointed within the preceding seven-year period OR The special purpose has been determined to be unauditable by the state auditor;

The district has not had an election held for the purpose of electing a member of the governing body within the preceding consecutive seven-year period.

I believe that the Nine Mile Flood Control district appears to be inactive. I respectfully request that the Board of County Commissioners consider deeming this fund inactive. As to the \$668.46 that remains in the Treasurer's office, I could not find the resolution that formed this fund so I have no recommendation on what to do with the money. I respectfully suggest that the Prosecuting Attorney's office may be able to help determine legally what you can do with these funds or, at the Board's request, I could discuss it with the State Auditor's Office. Please let me know if you have any further questions or concerns.

Sincerely,

  
Cari L Hall

Okanogan County Auditor



## Cari Hall

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**From:** Santistevan, Jake (SAO) <santistj@sao.wa.gov>  
**Sent:** Monday, May 10, 2021 12:05 PM  
**To:** Cari Hall  
**Subject:** RE: Lake Osoyoos Water District - potentially inactive?

Hi Cari,

Yes, I can provide some information on SAO's perspective on Lake Osoyoos Water District. The letter on our website is what used to informally be referred to as a "no activity letter". A no activity letter reflected that a government exists but had no financial upon which to perform audit procedures.

We have since changed that process, and we now issue Assessment Audit Reports for those situations. Assessment Audit Reports provide a brief list of the audit procedures performed, such as confirming income, payments, and balances (or lack thereof) to source documents. For governments with no financial transactions, the resulting Assessment Audit Report would look similar to this (Grant County Port District No. 9 Industrial Development Corporation, [HERE](#), which says on Page 4 that the IDC has no financial activity during the period under examination).

Regardless of the format of the report (whether the older "no activity letter" or the current Assessment Audit Report), a government that files their annual report with our Office is not considered unauditale.

Rather, unauditale governments *usually* reflect one of two scenarios:

- a) a government does not submit their annual report for multiple years and refuses to grant access to financial records, or
- b) there are no operations and the Board has all resigned.

We have only had one unauditale government in my team's region – Lakeview Sewer District No. 1, just east of Grand Coulee. The report we issued is [HERE](#), if you want to see what that looks like. We also have our 2020 unauditale government summary report [HERE](#), which lists the seven unauditale government reports we issued in 2020.

Lake Osoyoos Water District would not be considered unauditale because the Board has filed its annual reports with our Office (which reflected no financial transactions). I believe it was Leland Chapman that worked with our team in Olympia to file the District's reports.

Whether the District qualifies as inactive would depend, of course, on the other criteria listed in RCW 36.96.030. Sections 3(a) and 3(b) obviously do not involve SAO, so those would be for the BOCC to assess, along with its consideration of the District Board's request.

I am more than happy to discuss further over the phone, if anything I mentioned needs additional clarity or explanation. It would need to be a little later in the week, however, as I am still trying to catch up from being out all of last week.

Jake Santistevan, CFE

Wenatchee Local Audit Manager

Program Manager for Self-Insurance and Public Entity Risk Pools

Office of the Washington State Auditor

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**From:** Cari Hall <chall@co.okanogan.wa.us>

**Sent:** Tuesday, May 4, 2021 11:18 AM

**To:** Santistevan, Jake (SAO) <santistj@sao.wa.gov>

**Subject:** Lake Osoyoos Water District - potentially inactive?

Good Morning Jake,

I have been asked to look into and inform the BOCC on whether or not the Lake Osoyoos Water District appears to be inactive.

I noticed on the SAO website that you are the contact on a letter (letter no. 1026246) that was sent to them dated 5/14/2020 regarding their lack of reportable activities from January 2017 to December 31 2019.

One of the criterion in RCW 36.96.010 for me to inform the BOCC that the district appears to be inactive is that the district has not been on the ballot in the preceding 7 years OR the SAO deems the district to be unauditible.

The district has had no financial activity since prior to 1985 (I stopped looking at that point 😊) and the district board is requesting that the be deemed inactive.

However, the district did have positions on the ballot in 2015 and 2017 so now I am wondering if the SAO has deemed them unauditible?

I was wondering if you and I could have a discussion regarding this?

Thank You,

Cari Hall  
Okanogan County Auditor  
PO Box 1010  
Okanogan WA 98840  
(509)422-7352

# Okanogan Valley Gazette

## Affidavit of Publication

State of Washington }

County of Okanogan } ss

Michael Gates being first duly sworn, upon oath deposes and says: that he/she is the legal representative of the Okanogan Valley Gazette a weekly newspaper. The said newspaper is a legal newspaper by order of the superior court in the county in which it is published and is now and has been for more than six months prior to the date of the first publication of the Notice hereinafter referred to, published in the English language continually as a weekly newspaper in Okanogan County, Washington and is and always has been printed in whole or part in the Okanogan Valley Gazette and is of general circulation in said County, and is a legal newspaper, in accordance with the Chapter 99 of the Laws of 1921, as amended by Chapter 213, Laws of 1941, and approved as a legal newspaper by order of the Superior Court of Okanogan County, State of Washington, by order dated June 16, 1941, and that the annexed is a true copy of OVG940332 11/16/21 4PM HRNG as it was published in the regular and entire issue of said paper and not as a supplement form thereof for a period of 3 issue(s), such publication commencing on 10/14/2021 and ending on 10/28/2021 and that said newspaper was regularly distributed to its subscribers during all of said period.

The amount of the fee for such publication is \$106.78.



Subscribed and sworn before me on this

28<sup>th</sup> day of October,

2021.





Notary Public in and for the State of Washington.

OKANOGAN COUNTY COMMISSIONERS | 83834618  
LANIE JOHNS

Posted:  
Harvest Foods  
Princes  
Chesaw - Store/tavern  
10/8/2021



**PUBLIC HEARING NOTICE**

NOTICE IS HEREBY GIVEN by the Board of Okanogan County Commissioners that a Public Hearing is set for 4:00 p.m. on Tuesday, November 16, 2021 and will be held via ZOOM, in the County Commissioners' Hearing Room. The public may attend the hearing via the following: *Join Zoom* *Link:* <https://us02web.zoom.us/j/88235025440> Meeting ID: 882 3502 5440 Or Join by Phone: +1 253 215 8782 Or +1 669 900 9128 Meeting ID: 882 3502 5440. The purpose of the hearing is to consider a request for the dissolution of the "inactive" Nine Mile Flood Control District as Fund #683.016 due to no financial activity in the preceding consecutive five-year period and where said district has not carried out any of the special purposes or functions for which it was formed within the preceding consecutive seven-year period. After consideration and determination, the county legislative authority shall adopt an ordinance dissolving the special purpose district if it also makes additional written findings detailing why it is in the public interest that the special purpose district be dissolved, and shall provide a copy of the ordinance to the county treasurer. Except for the purpose of winding up its affairs as provided by this chapter, a special purpose district that is so dissolved shall cease to exist and the authority and obligation to carry out the purposes for which it was created shall cease thirty-one days after adop-

tion of the dissolution ordinance.  
The public hearing will be held remotely in the County Commissioners' Hearing Room located at 123 5th Avenue North, Okanogan, Washington. Persons interested in being heard may provide comment by attending the hearing via Zoom to be called on for comment, or comment may be submitted in writing to the Commissioners' Office at 123 5th Avenue North, Rm 150, Okanogan, Washington 98840, or by email to

ljohns@co.okanogan.wa.us  
Published in the Methow Valley News October 13, 20, 27, 2021;  
Okanogan Valley Gazette-Tribune October 14, 21, 28, 2021.

OVG940332