



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report
Washington Tree Fruit Research
Commission

For the period July 1, 2015 through June 30, 2017

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

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Board of Commissioners
Washington Tree Fruit Research Commission
Wenatchee, 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 Commission 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 Commission’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

Related Reports 5

Information About The Commission 6

About The State Auditor’s Office 7

AUDIT SUMMARY

Results in brief

In the areas we audited, Commission operations complied with applicable requirements and provided adequate safeguarding of public resources. The Commission 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 Washington Tree Fruit Research Commission from July 1, 2015 through June 30, 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.

Our audit involved performing procedures to obtain evidence about the Commission'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:

- Procurement and bid law
- General disbursements, including credit cards and employee reimbursements
- Open Public Meetings Act

RELATED REPORTS

Financial

Our opinion on the Washington Tree Fruit Research Commission's financial statements is provided in a separate report, which includes the Commission's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE COMMISSION

The Washington Tree Fruit Research Commission was established in 1969 by state law to promote relevant research in an effort to advance knowledge, improve practices and address problems facing the tree fruit industry. In coordination with other state, federal and private agencies, the Commission conducts research on every aspect of tree fruit production, from rootstock development to improved post-harvest practices. It is funded primarily by assessments on tree fruit growers.

The Commission is governed by a nine-member Board of Commissioners consisting of five members appointed by the Washington Apple Commission, three appointed by the Washington State Fruit Commission and one representative of the Washington State Department of Agriculture. The Commission operated on approximately \$4.2 and \$4.1 million in annual revenues for fiscal years 2016 and 2017 respectively.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Washington Tree Fruit Research Commission 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.

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