



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

**Accountability Audit Report**  
**Trust Board of Ebey's Landing**  
**National Historical Reserve**

**For the period October 1, 2017 through September 30, 2020**

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

February 1, 2021

Board of Trustees  
Trust Board of Ebey's Landing National Historical Reserve  
Coupeville, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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 Trust Board operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the Trust Board's compliance with applicable requirements and safeguarding of public resources for the 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

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Trust Board operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of the Trust Board of Ebey's Landing National Historical Reserve from October 1, 2017 through September 30, 2020.

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.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Trust Board's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended September 30, 2020, 2019 and 2018, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – general disbursements, credit cards and travel expenditures
- Payroll – gross wages, leave balances and accruals
- Open public meetings – documentation of minutes

## INFORMATION ABOUT THE TRUST BOARD

Ebey's Landing National Historical Reserve is the Nation's first National Historical Reserve. It was established by Congress in 1978 to protect a rural working landscape and community on central Whidbey Island. The Reserve includes over 17,572 acres of farmland, more than 400 historical structures, native prairies, three state parks, shorelines, trails, and the Town of Coupeville.

A joint administrative board, referred to as the Trust Board, was established to oversee administration of the Reserve by inter-local agreement between the National Park Service (U.S. Department of the Interior), Washington State Parks & Recreation Commission, Island County, and the Town of Coupeville. The Trust Board is made up of nine appointed members serving staggered, four-year terms. Daily operations are overseen by three full-time (1.0 FTE) employees and one part-time employee (.5 FTE). The Trust Board operated with annual revenues of \$313,531, \$335,719 and \$351,002 for fiscal years 2018, 2019 and 2020, respectively.

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*Information current as of report publish date.*

### **Audit history**

You can find current and past audit reports for the Trust Board of Ebey's Landing National Historical Reserve 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.

<b>Contact information for the State Auditor's Office</b>	
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