MOAB Irrigation District #20

Special Board Meeting Minutes

May 28, 2026 – 6:00 pm

Location: 25025 E Heather Ln, Newman Lake WA 99205

Meeting was called to Order at 6:02 pm by Chairperson Bill Jackman

In Attendance:
Board: Chairperson Bill Jackman, Vice Chairperson Doug Hughes, Directors: Robert Snow, Dave Pfeiffer, Rosalee Allan.

Staff: Robert Randall – Secretary/Office Assistant

Guests: SAO Auditors – Dylan Wharton Asst State Auditor 4 and Tara Alfano Asst Audit Manager

Visitors: There were 15 members of the district that signed in *(list will be with these minutes)*
Note: There were other community members in attendance, but they did not sign in on visitor sheet.

Public comments will not be included for this meeting.

This special meeting was called for the SAO (State Auditor's Office) to present their report on the audit conducted for Years 2022 – 2025.

They explained the basics about the purpose of the audit which is to make sure that MOAB is adhering to State regulations and MOABs own policies.

The following is directly taken from the audit report (as presented):

The audit is an independent accountability audit of Moab Irrigation District No. 20 from January 1, 2022 through December 31, 2025.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District'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 December 31, 2025, 2024, 2023 and 2022, 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
- Compliance with assessment roll requirements
- Accounts receivable – assessment billings
- Treasury activities – bank reconciliations and monitoring of banking activity
- Use of restricted funds – loan proceeds
- Self-insurance – unemployment compensation
- Financial condition – reviewing for indications of financial distress (including all bank statements)
- Open public meetings – compliance with minutes, meetings and executive session

Meeting Minutes Continued for 2026.05.28

requirements

They reported that there were no violations sited. The audit was clean in all aspects of the audit.

Link to download report:
http://portal.sao.wa.gov/ReportSearch/Home/ViewReportFile?isFinding=false&arn=1039919

Note: Secretary Randall has attached a copy of the sign in sheet with these minutes.

William Jackman
Chairperson William Jackman - Signature

6-23-2026
Date

Minutes prepared by: Secretary Robert G Randall – Presented **June 18th** at regular board meeting.
Fully Executed Copy of the Minutes at the District Office

RG Randall
Robert G Randall Signature

06.23.2026
Date

MOAB IRRIGATION DISTRICT
CORPORATE
SEAL
NEWMAN LAKE WASHINGTON