



**Washington State Auditor
Brian Sonntag**

Audit Assessment Results Letter

June 25, 2008

Board of Commissioners
Isenhart Irrigation District
PO Box 428
Chelan, WA 98816

Dear Board of Commissioners:

We have completed our audit assessment of your District for the period January 1, 2005, through December 31, 2005. Based on our analysis of revenue and expenditure data and a review of information provided by the District, no conditions were noted that were significant enough to require additional work.

We would like to extend our appreciation to you and your staff for the cooperation and assistance in providing the information that was necessary to complete the audit assessment of your District.

We want to emphasize that if conditions should change at the District, a regular on-site audit may be required. For example, if total revenues exceed \$200,000, or the District were to spend \$500,000 or more in federal funds in any one year, federal rules require the District receive a financial statement and single audit for that year. If you plan to, or have exceeded either of these thresholds we ask that you contact our office so we can help you meet your audit requirements.

If you have any questions or concerns about the assessment results or other questions, please do not hesitate to contact Juan Esparza, Audit Manager, at (509) 662-0440.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR