

Washington State Auditor's Office
Accountability Audit Report

City of Woodinville
King County

Report Date
December 10, 2013

Report No. 1010919

Issue Date
December 23, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 23, 2013

Council
City of Woodinville
Woodinville, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your City to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on the City of Woodinville's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

TROY KELLEY
STATE AUDITOR

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King County
December 10, 2013**

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Audit Summary

**City of Woodinville
King County
December 10, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Woodinville from January 1, 2012 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the City. We also determined whether the City complied with state laws and regulations and its own policies and procedures.

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 noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Fire inspection permit cash receipting
- Inter-local agreements
- Procurement – public works projects
- Procurement – professional services
- Procurement – on-call contract
- Third-party cash receipting

RESULTS

In the areas we examined, the City's internal controls were adequate to safeguard public assets. The City also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**City of Woodinville
King County
December 10, 2013**

FINANCIAL

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements.

Description of the City

City of Woodinville King County December 10, 2013

ABOUT THE CITY

The City of Woodinville, incorporated in March 1993, serves a population of approximately 10,960 King County residents. The City has a council-manager form of government with an elected, seven-member Council.

For fiscal years 2012, the City's total operating revenue is approximately \$11.3 million. The City's 42 full- and part-time employees provide an array of services including parks and recreation, public works, community development and permitting.

ELECTED OFFICIALS

These officials served during the audit period:

Council:

Bernie Talmas, Mayor
Liz Aspen, Deputy Mayor
Art Pregler
Les Rubstello
Paulette Bauman
Scott Hageman
Susan Boundy-Sanders

APPOINTED OFFICIALS

City Manager
Development Services Director
Administrative Services Director
Public Works Director
Police Chief

Richard Leahy
Dave Kuhl
James Katica
Thomas Hansen
Sydney Jackson

CITY CONTACT INFORMATION

Address: City of Woodinville
17301 133rd Avenue N.E.
Woodinville, WA 98072

Phone: (425) 489-2700

Website: www.ci.woodinville.wa.us

AUDIT HISTORY

We audit the City annually. The past six audits of the City reported two findings. The 2008 audit reported a misappropriation of public resources totaling \$78,827. The 2009 audit reported a weakness in internal controls over federal grant compliance. Both issues have been resolved.



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 as an advocate for government accountability. 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.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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