

Washington State Auditor's Office
Accountability Audit Report

City of Burien
King County

Report Date
June 21, 2013

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WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

July 29, 2013

Council
City of Burien
Burien, 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 Burien'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
June 21, 2013**

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Audit Summary

City of Burien
King County
June 21, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Burien 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:

- Accounting/financial reporting
- Open public meeting minutes
- Use of restricted funds
- Open public records laws compliance

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 Burien
King County
June 21, 2013**

FINANCIAL

Our opinion on the City's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the City's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the City's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the City

City of Burien
King County
June 21, 2013

ABOUT THE CITY

The City of Burien serves approximately 47,700 residents within King County. The City provides residents the following services either directly or through contracts with other governmental agencies and outside vendors: Municipal Court, parks and recreation, planning and community development, police and fire, public facilities and utilities.

An elected, seven-member Council governs the City. The Council elects one member to serve as Mayor to preside over the Council for a two-year term. The Council appoints a Manager to oversee the City's daily operations as well as its 68 full-time employees. In fiscal year 2012, the City's general fund operating budget was \$20.5 million.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor and City Council:

Brian Bennett, Mayor
Rose Clark, Deputy Mayor
Jack Block, Jr.
Bob Edgar
Lucy Krakowiak
Joan McGilton
Gerald Robison

APPOINTED OFFICIALS

City Manager
Finance Director

Michael Martin
Kim Krause

CITY CONTACT INFORMATION

Address: City of Burien
400 S.W. 152nd Street, Suite 300
Burien, WA 98166

Phone: (206) 241-4647

Website: www.burienwa.gov

AUDIT HISTORY

We audit the City annually. The City has received the Certificate of Excellence in Financial Reporting from the Government Finance Officers' Association since 1994. In addition, the City has been free of findings since 1998.



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.

Our mission is to 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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