

Washington State Auditor's Office
Accountability Audit Report

Town of Lyman
Skagit County

Report Date
January 6, 2014

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WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

January 21, 2014

Mayor and Town Council
Town of Lyman
Lyman, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Town 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 Town of Lyman's internal controls and compliance. This report will also be published on our website at www.sao.wa.gov as a matter of public record. Our audit was performed under the authority of state law (RCW 43.09.260) and included procedures we considered necessary under the circumstances.

Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

TROY KELLEY
STATE AUDITOR

Audit Summary

**Town of Lyman
Skagit County
January 6, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Town of Lyman from January 1, 2011 through December 31, 2012.

The objective of our audit was to evaluate the adequacy of the Town's internal controls to safeguard public resources and the Town's compliance with state law and its own policies. In keeping with general auditing practices, we did not review every aspect of the Town's internal controls and compliance. Instead, our review focused on areas representing the highest risk of misappropriation, misuse or noncompliance.

Our report is addressed to the governing body and management of the Town. However, this report is a matter of public record and its distribution is not limited.

RESULTS

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

However, we noted certain matters that we communicated to the Town. We appreciate the Town's commitment to resolving those matters.

Description of the Town

**Town of Lyman
Skagit County
January 6, 2014**

ABOUT THE TOWN

The Town of Lyman, established in 1909, serves approximately 450 Skagit County citizens. An elected, five-member Council and a separately elected Mayor govern the Town. The Town has two employees who provide water billing services to residents. It also owns and operates the Lyman Park-Cemetery. For 2011 and 2012, the Town had annual revenue of \$288,334 and \$280,731, respectively.

TOWN CONTACT INFORMATION

Address: Town of Lyman
 8405 S. Main
 P.O. Box 1248
 Lyman, WA 98263

Phone: (360) 826-3033

Website: www.townoflyman.com



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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