

Washington State Auditor's Office

Accountability Audit Report

Town of Uniontown Whitman County

Report Date
April 18, 2014

Report No. 1012017

Issue Date
June 2, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

June 2, 2014

Mayor and Town Council
Town of Uniontown
Uniontown, 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 the Town of Uniontown'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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Whitman County
April 18, 2014**

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Audit Summary

Town of Uniontown Whitman County April 18, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Town of Uniontown from January 1, 2012 through December 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Town. We also determined whether the Town 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:

- Billings/receivables
- Open Public Meeting Act
- Payroll/personnel
- Payments/expenditures
- Financial condition

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 regulations and its own policies and procedures in the areas we examined.

Description of the Town

Town of Uniontown Whitman County April 18, 2014

ABOUT THE TOWN

The Town of Uniontown was incorporated in Whitman County in 1890. An elected, five-member Council and an independently elected Mayor govern the Town's operations. The Town has two full-time, two part-time and several seasonal employees who provide police and public safety, cemetery, general administration, fire prevention/protection, parks and street services to approximately 300 citizens. The Town also owns and operates a water and sewer system. For fiscal years 2012 and 2013, the Town operated on an average budget of approximately \$400,000.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor	David Jacobs (effective December 2011)
Town Council:	
Position 1	Brad Jordan (through October 2012) John Jacobs (effective June 2013)
Position 2	Ron Weik (through April 2013) Brian Davies (effective June 2013)
Position 3	Dan Warner (effective March 2012)
Position 4	Zoe Holland (through August 2013) Dave Smith (effective November 2013)
Position 5	Steve Kelly (effective January 2009)

Note: The Council had a number of vacancies throughout the audit period.

APPOINTED OFFICIALS

Clerk-Treasurer	Lynda Devorak (effective February 2012)
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TOWN CONTACT INFORMATION

Address: Town of Uniontown
110 S. Montgomery
P.O. Box 87
Uniontown, WA 99179-0087

Phone: (509) 229-3805

Website: www.uniontown.us

AUDIT HISTORY

The Town generally receives an accountability audit every other year. The Town's accountability audits have been free of findings since at least 2002.



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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Deputy Director of Communications
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