



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

Town of Fairfield

Spokane County

For the period January 1, 2011 through December 31, 2013

Published December 1, 2014

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Washington State Auditor

Troy Kelley

December 1, 2014

Mayor and Town Council
Town of Fairfield
Fairfield, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Town operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Town's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY
STATE AUDITOR

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AUDIT SUMMARY

Results in brief

In most areas we audited, Town operations complied with applicable requirements and provided adequate safeguarding of public resources. The Town also complied with state laws and regulations and its own policies and procedures in the areas we examined.

However, we noted certain matters that we communicated to the Town management in a letter dated November 25, 2014 related to procurement of public works projects and allocation of shared costs. We appreciate the Town's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of the Town of Fairfield from January 1, 2011 through December 31, 2013.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Town's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Financial condition
- Donations/fundraising
- Procurement (bidding/prevaling wage)
- Use of credit cards
- Allocation of shared costs

RELATED REPORTS

Financial

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

INFORMATION ABOUT THE TOWN

The Town of Fairfield serves approximately 612 residents in Spokane County. It provides an array of services including water, sewer, parks and recreation, street and general administrative services. The Town contracts with Spokane County for police, planning and economic development services. Spokane County Fire Protection District No. 2 provides fire protection services for the Town.

An elected, five-member Council with a separately elected Mayor governs the Town. The Council appoints management to oversee the Town's daily operations as well as its four employees. The Town operates on an annual budget of approximately \$1.5 million.

Contact information related to this report	
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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Town of Fairfield at <http://portal.sao.wa.gov/ReportSearch>.

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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

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

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