

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**City of Quincy**  
**Grant County**

Report Date  
**January 2, 2014**

**Report No. 1011273**

Issue Date  
**February 13, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

February 13, 2014

Mayor and City Council  
City of Quincy  
Quincy, 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 Quincy'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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Grant County  
January 2, 2014**

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# Audit Summary

**City of Quincy  
Grant County  
January 2, 2014**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Quincy 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
- Billings/receivables
- Cash receipting
- Insurance/risk management
- Payments/expenditures
- Inter-fund transactions/balances
- Budget 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 Quincy  
Grant County  
January 2, 2014**

### ***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 Quincy  
Grant County  
January 2, 2014**

## ***ABOUT THE CITY***

The City of Quincy serves approximately 6,954 citizens in Grant County. The City provides an array of services including streets, water, sewer, police protection, parks and recreation.

An elected, seven-member Council and an independently elected Mayor govern the City. The Council appoints management to oversee the City's daily operations as well as its approximately 60 employees. For fiscal year 2012, the City had an operating budget of approximately \$30.7 million.

## ***ELECTED OFFICIALS***

These officials served during the audit period:

Mayor  
City Council:

Jim Hemberry  
Scott Lybbert  
Adam Roduner  
Tom Harris  
Paul Worley  
Manuel Guererro  
Jose Saldana  
Jeremy McCreary

Note: Joes Saldana and Jeremy McCreary were replaced by David Day and Dustin Petersen in 2014

## ***APPOINTED OFFICIALS***

City Administrator

Tim Snead

## ***CITY CONTACT INFORMATION***

Address: City of Quincy  
P.O. Box 338  
Quincy, WA 98848

Phone: (509) 787-3523

Website: [quincywashington.us](http://quincywashington.us)

## ***AUDIT HISTORY***

We audit the City annually. The City has been free of findings for the past eight years.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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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**Chief of Staff**  
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**Deputy Director of Local Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
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