

Washington State Auditor's Office

Accountability Audit Report

City of Harrington Lincoln County

Report Date
July 14, 2014

Report No. 1012239

Issue Date
July 21, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

July 21, 2014

Mayor and City Council
City of Harrington
Harrington, 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 Harrington'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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Lincoln County
July 14, 2014**

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Audit Summary

**City of Harrington
Lincoln County
July 14, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Harrington from January 1, 2011 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:

- Billings/receivables (utilities)
- Cash receipting
- Procurement (purchases)
- Payments/expenditures
- Payroll/personnel
- Financial condition

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 Harrington
Lincoln County
July 14, 2014**

FINANCIAL

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements. That report includes a finding regarding lack of internal controls over financial reporting.

Description of the City

City of Harrington Lincoln County July 14, 2014

ABOUT THE CITY

The City of Harrington serves approximately 430 Lincoln County residents. An elected, five-member Council and a separately elected Mayor and Treasurer govern the City.

The City's seven employees provide an array of services, including water, sewer, planning and economic development. The City also operates its own library and cemetery. For fiscal years 2011 and 2012, the City operated on annual budgets of approximately \$1.6 million and \$1.8 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor
City Council:

Paul Gilliland
Richard Becker
Michael Cronrath
Peter Davenport
Niels Peterson
Leonard Robertson
Karla Novotney

Treasurer

Note: Terry Howe replaced Niels Peterson in January 2012. Levi Schenk replaced Leonard Robertson in January 2012. Tera Cronrath replaced Karla Novotney in January 2012.

APPOINTED OFFICIALS

Clerk

Loretta Haugan

CITY CONTACT INFORMATION

Address: City of Harrington
P.O. Box 492
Harrington, WA 99134

Phone: (509) 253-4345

Website: www.harringtonbiz.com

AUDIT HISTORY

We audit the City every two years. The past three audits have been free of accountability findings.



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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