

# **Washington State Auditor's Office**

## **Accountability Audit Report**

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### **City of Deer Park Spokane County**

Report Date  
**June 24, 2014**

**Report No. 1012246**

Issue Date  
**July 21, 2014**



**Washington State Auditor  
Troy Kelley**

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Independence • Respect • Integrity



## Washington State Auditor Troy Kelley

July 21, 2014

Mayor and City Council  
City of Deer Park  
Deer Park, 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 Deer Park'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,

A handwritten signature in cursive script that reads "Troy X. Kelley".

**TROY KELLEY**  
STATE AUDITOR

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Spokane County  
June 24, 2014**

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# Audit Summary

**City of Deer Park  
Spokane County  
June 24, 2014**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Deer Park from January 1, 2013 through December 31, 2013.

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:

- Procurement (purchases)
- Safeguarding of assets (fuel usage)
- Contracts/agreements
- Inter-fund transactions/balances
- Use of restricted funds

## ***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 Deer Park  
Spokane County  
June 24, 2014**

### ***FINANCIAL***

Our opinion on the City's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the City's financial statements.

### ***FEDERAL GRANT PROGRAMS***

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the City's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

## Description of the City

### City of Deer Park Spokane County June 24, 2014

#### ***ABOUT THE CITY***

The City of Deer Park, incorporated in 1908, serves more than 3,000 Spokane County residents. It provides an array of services including water and sewer utilities, streets, parks and recreation, traffic engineering, planning, economic development and general administration. The City contracts with Spokane County for police and court services. The City is also served by Spokane County Fire Protection District No. 4 and the Spokane County Library District.

An elected, five-member Council and a separately elected Mayor govern the City. The Council appoints management to oversee the City's daily operations as well as its 10 full-time and several part-time, seasonal employees. For fiscal year 2013, the City operated on an annual budget of approximately \$8.3 million.

#### ***ELECTED OFFICIALS***

These officials served during the audit period:

Mayor  
City Council:

Robert Whisman  
Mary Babb  
Dee Cragun  
Ella Harper  
Don Stevens  
Steve Hughes

Note: Tim Verzal replaced Ella Harper on January 1, 2014.

#### ***APPOINTED OFFICIALS***

Clerk-Treasurer  
Community Services Director

Deby Cragun  
Roger Krieger

## ***CITY CONTACT INFORMATION***

Address: City of Deer Park  
316 E. Crawford  
P.O. Box F  
Deer Park, WA 99006

Phone: 509-276-8801

Website: [www.cityofdeerparkwa.com](http://www.cityofdeerparkwa.com)

## ***AUDIT HISTORY***

We audit the City on an annual basis. This audit marked the eighth consecutive audit no accountability findings were reported for the City.



## **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.

**State Auditor**  
**Chief of Staff**  
**Director of Performance and State Audit**  
**Director of Local Audit**  
**Deputy Director of State Audit**  
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**Deputy Director of Performance Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**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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