

Washington State Auditor's Office

Accountability Audit Report

City of Tukwila King County

Report Date
July 22, 2014

Report No. 1012287

Issue Date
July 28, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

July 28, 2014

Council and Mayor
City of Tukwila
Tukwila, 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 Tukwila'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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King County
July 22, 2014

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Audit Summary

**City of Tukwila
King County
July 22, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Tukwila 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:

- Cash receipting – permitting and Municipal Court
- Third party cash receipting
- Procurement – public works projects and purchases
- Payroll

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 Tukwila
King County
July 22, 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 programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the City

**City of Tukwila
King County
July 22, 2014**

ABOUT THE CITY

The City of Tukwila serves 19,611 King County residents and is located just south of the city of Seattle. The City is operated by seven elected Council Members and an independently elected Mayor. Its annual budget for all funds totals approximately \$125 million. The City has more than 300 full-time employees and provides a full range of municipal services including fire, police, Municipal Court, community and economic development, water/sewer/storm utilities, public works and parks and recreation including a golf course, and community center. The Metropolitan Park District is a component unit of the City and operates pool programs within the City and the park district.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor
Council:

Jim Haggerton
Joe H. Duffie
Kate Kruller
Allan Ekberg
Dennis Robertson
Verna Seal
Kathy Hougardy
De'Sean Quinn

APPOINTED OFFICIALS

City Administrator
Finance Director

David Cline
Peggy McCarthy

CITY CONTACT INFORMATION

Address: City of Tukwila
6200 Southcenter Blvd.
Tukwila, WA 98188

Phone: (206) 433-1800

Website: www.tukwilawa.gov

AUDIT HISTORY

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



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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