

Washington State Auditor's Office

Accountability Audit Report

City of Walla Walla Housing Authority Walla Walla County

Report Date
August 18, 2014

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Issue Date
August 28, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

August 28, 2014

Board of Commissioners
City of Walla Walla Housing Authority
Walla Walla, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Housing Authority 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 Walla Walla Housing Authority'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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Walla Walla County
August 18, 2014**

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Audit Summary

City of Walla Walla Housing Authority Walla Walla County August 18, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Walla Walla Housing Authority from January 1, 2012 through December 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Housing Authority. We also determined whether the Housing Authority 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:

- Credit cards
- Tenant receivable write-off
- Payments/expenditures
- Financial condition

RESULTS

In the areas we examined, the Housing Authority's internal controls were adequate to safeguard public assets. The Housing Authority also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**City of Walla Walla Housing Authority
Walla Walla County
August 18, 2014**

FINANCIAL

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

FEDERAL GRANT PROGRAMS

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

Description of the Housing Authority

City of Walla Walla Housing Authority Walla Walla County August 18, 2014

ABOUT THE HOUSING AUTHORITY

The City of Walla Walla Housing Authority was established in 1973 with the mission to provide decent, safe, sanitary and affordable housing to low-income families including elderly, disabled people and homeless veterans. The Housing Authority owns and manages 198 multi-family units, provides property management for 158 units and administers a Housing Choice Voucher program and Tenant Based Rental Assistance program. The Housing Authority provides housing assistance to more than 1,057 families annually in Walla Walla and Columbia counties.

A six-member Board of Commissioners, appointed by the Mayor of the city of Walla Walla, governs the Housing Authority. The Board is responsible for establishing the vision, goals and policies of the Housing Authority. In addition, the Board appoints an Executive Director to oversee the Housing Authority's daily operations as well as its approximately 29 employees. The Housing Authority is primarily funded with grants provided by the U.S. Department of Housing and Urban Development (HUD) totaling approximately \$5.5 million.

APPOINTED OFFICIALS

These officials served during the audit period:

| | |
|-------------------------|---|
| Board of Commissioners: | Pamela Cress John Cunnison Andrew Meyer (beginning July 2012) Elizabeth Humphrey Steve Wooley |
| Ex-Officio Councilman | Jerry Cummins |
| Executive Director | Renee Rooker |

HOUSING AUTHORITY CONTACT INFORMATION

Address: City of Walla Walla Housing Authority
501 Cayuse Street
Walla Walla, WA 99362

Phone: (509) 527-4542

Website: www.wallawallaha.org

AUDIT HISTORY

We conduct financial audits annually and accountability audits biennially. This audit marks the 16th consecutive year the Housing Authority has 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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