



**Washington State Auditor's Office**

**Troy Kelley**

**Integrity • Respect • Independence**

## **Accountability Audit Report**

# **Town of Wilson Creek**

**Grant County**

**For the period January 1, 2013 through December 31, 2013**

**Published September 18, 2014**

**Report No. 1012577**





## Washington State Auditor Troy Kelley

September 18, 2014

Mayor and Town Council  
Town of Wilson Creek  
Wilson Creek, Washington

### *Report on Accountability*

We appreciate the opportunity to work in cooperation with your Town 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 Town of Wilson Creek's internal controls and compliance. This report will also be published on our website at [www.sao.wa.gov](http://www.sao.wa.gov) as a matter of public record. Our audit was performed under the authority of state law (RCW 43.09.260) and included procedures we considered necessary under the circumstances.

Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

# **Audit Summary**

**Town of Wilson Creek  
Grant County  
September 10, 2014**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Town of Wilson Creek from January 1, 2013 through December 31, 2013.

The objective of our audit was to evaluate the adequacy of the Town's internal controls to safeguard public resources and the Town's compliance with state law and its own policies. In keeping with general auditing practices, we did not review every aspect of the Town's internal controls and compliance. Instead, our review focused on areas representing the highest risk of misappropriation, misuse or noncompliance.

Our report is addressed to the governing body and management of the Town. However, this report is a matter of public record and its distribution is not limited.

## ***RESULTS***

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

## **Description of the Town**

**Town of Wilson Creek  
Grant County  
September 10, 2014**

### ***ABOUT THE TOWN***

The Town of Wilson Creek is a small rural community 25 miles north of Moses Lake. It is administered by a mayor-council form of government with an independently elected Mayor and five Council Members. The Town had two part-time employees and reported revenues of approximately \$109,000 in 2013.

### ***TOWN CONTACT INFORMATION***

Address:       Town of Wilson Creek  
                  P.O. Box 162  
                  Wilson Creek, WA 98860

Phone:         (509) 345-2531

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

## 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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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