



**Office of the Washington State Auditor**  
**Pat McCarthy**

**Accountability Audit Report**

**City of Mossyrock**

**Lewis County**

**For the period January 1, 2015 through December 31, 2015**

**Published December 14, 2017**

**Report No. 1020213**





**Office of the Washington State Auditor**  
**Pat McCarthy**

December 14, 2017

Mayor and City Council  
City of Mossyrock  
Mossyrock, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for City operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the City's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

## TABLE OF CONTENTS

Audit Summary .....	4
Related Reports .....	5
Information About The City .....	6
About The State Auditor’s Office .....	7

## AUDIT SUMMARY

### Results in brief

In most areas we audited, City operations complied with applicable requirements and provided adequate safeguarding of public resources. The City also complied with state laws and regulations and its own policies and procedures in most of the areas we examined.

However, as noted under the Related Reports – Special Investigations section of this report, certain matters were examined and reported as part of a separate engagement.

### About the audit

This report contains the results of our independent accountability audit of the City of Mossyrock from January 1, 2015 through December 31, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the City's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Cash receipting
- Payroll
- General disbursements
- Utility billings/adjustments
- Financial Condition

## RELATED REPORTS

### Special investigations

During the current audit period, the State Auditor's Office issued a report on a misappropriation of public funds at the City. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE CITY

The City of Mossyrock was incorporated in 1948 and is located in Lewis County. The City provides its citizens, either directly or through contract, a wide range of services including public safety, street improvement and general administrative services. In addition, the City owns and operates extensive water and sewer systems.

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 three full-time employees. The City operates on annual revenues of approximately \$850,000.

Contact information related to this report	
Address:	City of Mossyrock P.O. Box 96 Mossyrock, WA 98564
Contact:	Tom Meade, Mayor
Telephone:	(360) 983-3300
Website:	<a href="http://www.cityofmossyrock.com">www.cityofmossyrock.com</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the City of Mossyrock at <http://portal.sao.wa.gov/ReportSearch>.

## 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.

Contact information for the State Auditor's Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>