

Washington State Auditor's Office
Accountability Audit Report

Town of Oakesdale
Whitman County

Report Date
August 3, 2009

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Issue Date
September 8, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

September 8, 2009

Mayor and Town Council
Town of Oakesdale
Oakesdale, 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 the Town of Oakesdale'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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Whitman County
June 9, 2009

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Audit Summary

**Town of Oakesdale
Whitman County
August 3, 2009**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Town of Oakesdale for January 1, 2007, through December 31, 2008.

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

- Cash receipting
- Compliance with grant requirements
- Budget compliance
- Disbursements/expenditures
- Payroll/personnel
- Restricted funds

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 regulations and its own policies and procedures in the areas we examined.

Related Reports

**Town of Oakesdale
Whitman County
August 3, 2009**

FINANCIAL

Our opinion on the Town's financial statements is provided in a separate report, which includes the Town's financial statements.

Description of the Town

Town of Oakesdale Whitman County August 3, 2009

ABOUT THE TOWN

The Town of Oakesdale was incorporated in 1888 and currently serves 420 citizens in Whitman County. The Town has three full-time employees who provide police, water, sewer, street and general administrative services. An elected, five-member Council and an independently elected Mayor govern the Town. For fiscal years 2007 and 2008, the Town operated on budgets of approximately \$486,000 and \$834,000, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor

Russ Rickett

Council Members:

Dan Brown

George Dewan

Eric Hausken

Randy Robinson

Richard Brown

Note: Richard Brown resigned in September 2008 and Tom Johnson was appointed to his position in October of 2008. Eric Hausken resigned in January 2007 and appointments to that position included Dave Hockett, Chris Clemns and currently, Dennis Palmer. Dan Brown's term expired in December 2007 and Allen Evans was elected to his position.

APPOINTED OFFICIALS

Clerk-Treasurer

Mary DeGon

TOWN CONTACT INFORMATION

Address: Town of Oakesdale
P.O. Box 246
Oakesdale, WA 99158

Phone: (509) 285-4020

Web site: www.oakesdale.org

AUDIT HISTORY

Typically we audit the Town once every two years. A finding was issued in 2003 for lack of internal controls and misappropriation of funds. This finding has been resolved and we have not reported any findings since that time.



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.

Our mission is to work in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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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Jim Brittain, CPA
Jan Jutte, CPA, CGFM
Ivan Dansereau
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Mary Leider
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