

Washington State Auditor's Office
Accountability Audit Report

City of Blaine
Whatcom County

Report Date
January 11, 2013

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WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 4, 2013

Mayor and City Council
City of Blaine
Blaine, 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 Blaine'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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Whatcom County
January 11, 2013

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Audit Summary

**City of Blaine
Whatcom County
January 11, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Blaine from January 1, 2011 through December 31, 2011.

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:

- Indirect cost allocation plan
- Purchasing cards
- Open Public Meetings Act

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 Blaine
Whatcom County
January 11, 2013**

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 program, which is listed in the Federal Summary section of the financial statement and single audit report. That report includes a federal finding regarding the City's compliance with federal suspension and debarment requirements.

Description of the City

**City of Blaine
Whatcom County
January 11, 2013**

ABOUT THE CITY

The City of Blaine serves approximately 4,740 citizens in northwestern Whatcom County. The City provides public safety, street improvements, planning, building and codes, parks, cemetery and general administrative services.

An elected, seven-member Council governs the City and appoints one member to serve as Mayor. The Council appoints a Manager to oversee the City's operations as well as its 58 employees. For fiscal year 2011, the City's general fund had an operating budget of approximately \$4.9 million.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor and City Council:

Bonnie Onyon, Mayor
John Liebert, Mayor Pro Tem
H. Paul Greenough
Charlie Hawkins
Harry Robinson
Dennis Olason
Clark Cotner

APPOINTED OFFICIALS

City Manager
Finance Director

Gary Tomsic
Jeff Lazenby

CITY CONTACT INFORMATION

Address: City of Blaine
435 Martin Street, Suite 3000
Blaine, WA 98230

Phone: (360) 332-8311

Website: www.ci.blaine.wa.us

AUDIT HISTORY

We audit the City on an annual basis. This audit marks the 10th consecutive year the City has been free of 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.

Our mission is to 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.

**State Auditor
Chief of Staff**

**Troy Kelley
Doug Cochran**

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