

Washington State Auditor's Office
Accountability Audit Report

City of Bothell
King County

Report Date
June 27, 2013

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Issue Date
August 12, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

August 12, 2013

Mayor and City Council
City of Bothell
Bothell, 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 Bothell'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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King County
June 27, 2013

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Audit Summary

**City of Bothell
King County
June 27, 2013**

ABOUT THE AUDIT

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

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:

- Financial condition
- General disbursements
- Payroll disbursements
- Online payments

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 Bothell
King County
June 27, 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

Description of the City

**City of Bothell
King County
June 27, 2013**

ABOUT THE CITY

The City of Bothell was incorporated in 1909 and serves 34,000 citizens in King and Snohomish counties. The City is administered by a council form of government with seven elected Council Members who select one of its members to serve as Mayor. The City operates on a budget of approximately \$77 million in general fund expenditures biennially. The City's 303 employees provide services including water, sewer, police, Municipal Court, fire, emergency medical, parks and recreation, planning and economic development.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor and City Council:

Mark Lamb, Mayor
Joshua Freed, Deputy Mayor
Patrick Ewing
Andy Rheaume
Tom Agnew
Bill Evans
Del Spivey

APPOINTED OFFICIALS

City Manager
Deputy City Manager
Assistant City Manager
Director of Finance
Human Resources Director
Community Development Director
Public Works Director
Fire Chief
Police Chief
City Attorney

Bob Stowe
Steve Anderson
Terrie Battuello
Tami Schackman
Jamie Marsden
Bill Wiselogle
Erin Leonhart
Bob Van Horne
Carol Cummings
Joseph Beck

CITY CONTACT INFORMATION

Address: City of Bothell
18305 101st Avenue N.E.
Bothell, WA 98011

Phone: (425) 486-6250

Website: www.ci.bothell.wa.us

AUDIT HISTORY

We audit the City annually. This audit marks the 12th consecutive year no findings were reported for the City.



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.

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