

Washington State Auditor's Office
Accountability Audit Report

Town of Endicott
Whitman County

Report Date
October 17, 2013

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Issue Date
November 18, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

November 18, 2013

Mayor and City Council
Town of Endicott
Endicott, 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 Endicott'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

Table of Contents

Town of Endicott
Whitman County
October 17, 2013

Audit Summary	1
Description of the Town	2

Audit Summary

**Town of Endicott
Whitman County
October 17, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Town of Endicott from January 1, 2010 through December 31, 2012.

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 period:

- Cash receipting
- Safeguarding of small and attractive assets such as computers
- Contracts/agreements
- General disbursements
- Cost allocations
- Procurement (bidding/prevaling wage)

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.

Description of the Town

**Town of Endicott
Whitman County
October 17, 2013**

ABOUT THE TOWN

The Town of Endicott serves approximately 300 Whitman County residents. It provides public safety, general administration, parks, water/wastewater and street services.

An elected, five-member Council with an independently elected Mayor governs the Town. The Council appoints management to oversee the Town's daily operations as well as its three employees. For fiscal years 2010, 2011 and 2012, the Town operated on annual budgets of \$760,000; \$560,000; \$550,000 respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor and City Council:

Verne Strader (Mayor)
Randy Schmick
Vince Stolmeier
Judy Johnson
Steve Selk
Travis Anderson

Note: Dave Bilow was appointed in December 2011 after Randy Schmick's resignation. Bonnie Holiday was appointed in February 2011 after Vince Stolmeier's resignation. Dan Sinclair was appointed after the resignation of Bonnie Holiday. During our audit period Judy Johnson's last name changed to Arneson.

APPOINTED OFFICIALS

Clerk/Treasurer

Sue Bafus

TOWN CONTACT INFORMATION

Address: Town of Endicott
201 C Street
P.O. Box 418
Endicott, WA 99125

Phone: (509) 657-3411

Website: www.mrsc.org/cityprofiles/

AUDIT HISTORY

The Town receives an audit once every three years. This is the seventh consecutive audit in which no findings were reported. We believe this reflects management's commitment to maintain strong financial and compliance systems with sufficient internal controls.



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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