

Washington State Auditor's Office
Accountability Audit Report

City of Medina
King County

Report Date
January 9, 2014

Report No. 1011320

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February 24, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 24, 2014

Council
City of Medina
Medina, 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 Medina'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
January 9, 2014

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Audit Summary

**City of Medina
King County
January 9, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Medina 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:

- Open Public Meetings Act
- Payroll/personnel

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 Medina
King County
January 9, 2014**

FINANCIAL

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

Description of the City

**City of Medina
King County
January 9, 2014**

ABOUT THE CITY

The City of Medina, incorporated on August 19, 1955, serves approximately 3,000 residents. It is located in the eastern part of King County on Lake Washington and is contiguous to the cities of Bellevue, Clyde Hill and Hunts Point. The City provides services including police, planning and economic development, and public works.

An elected seven-member Council governs the City. The Council appoints a Mayor and Deputy Mayor as well as a City Manager to oversee the City's daily operations and its 23 employees. For fiscal year 2012, the City operated on an annual budget of \$8.9 million.

ELECTED OFFICIALS

These officials served during the audit period:

Council:

Michael Luis
Katie Phelps
Doug Dicharry
David Lee
Jay Decker
Janie Lee
Pat Boyd

APPOINTED OFFICIALS

Mayor
Deputy Mayor
City Manager

Michael Luis
Katie Phelps
Donna Hanson

CITY CONTACT INFORMATION

Address: City of Medina
P.O. Box 144
Medina, WA 98039

Phone: (425) 233-6415

Website: www.medina-wa.gov

AUDIT HISTORY

We audit the City's financial statements and perform an accountability audit annually.
We have not reported findings in the past six audits.



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 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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