

Washington State Auditor's Office
Accountability Audit Report

City of Stevenson
Skamania County

Report Date
March 5, 2014

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March 17, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

March 17, 2014

Mayor and City Council
City of Stevenson
Stevenson, 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 Stevenson'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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Skamania County
March 5, 2014**

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Audit Summary

**City of Stevenson
Skamania County
March 5, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Stevenson from January 1, 2011 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
- Municipal Court
- Payroll disbursements
- Equipment rental and revolving
- Cost allocation plan
- Accounts payable disbursements
- Utility billing and cash receipting

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 Stevenson
Skamania County
March 5, 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 Stevenson Skamania County March 5, 2014

ABOUT THE CITY

The City of Stevenson was incorporated on December 2, 1907, and currently serves approximately 1,515 citizens in Skamania County. The City provides services including Municipal Court, fire protection, storm drainage, roads/sidewalks systems, water and sewer utilities, parks and recreation, planning and economic development, building inspection services and general administrative services.

An elected, five-member Council and Mayor govern the City. The Council appoints the City Administrator to oversee the City's daily operations as well as its 10 employees. For 2011 and 2012, the City operated on a budget of approximately \$4,701,000 and \$5,532,000, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor
City Council:

Frank Cox
Robert Muth
Amy Weissfeld
Monica Masco
Judith Lanz (through December 2011)
Moli Thomas (effective January 2012)
Kathleen Morrow (through December 2011)
Julie Mayfield (effective January 2012)

APPOINTED OFFICIALS

City Administrator
Attorney
Public Works Director

Mary Ann Duncan-Cole
Kenneth Woodrich
Eric Hansen

CITY CONTACT INFORMATION

Address: City of Stevenson
P.O. Box 371
Stevenson, WA 98648

Phone: (509) 427-5970

Website: ci.stevenson.wa.us

AUDIT HISTORY

We typically audit the City annually. During the 2006 audit, the City received a finding for the lack of internal controls over financial reporting. The City has resolved this issue and has been free of findings since.



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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