

Washington State Auditor's Office

Accountability Audit Report

Tacoma Community Redevelopment Authority Pierce County

Report Date
June 16, 2014

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June 23, 2014



**Washington State Auditor
Troy Kelley**

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

June 23, 2014

Board of Directors
Tacoma Community Redevelopment Authority
Tacoma, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Authority 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 Tacoma Community Redevelopment Authority'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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Pierce County
June 16, 2014**

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Audit Summary

Tacoma Community Redevelopment Authority Pierce County June 16, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Tacoma Community Redevelopment Authority from January 1, 2013 through December 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Authority. We also determined whether the Authority 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:

- Accounting/financial reporting
- Open public meeting minutes
- Financial condition
- Conflict of interest/ethics laws
- Compliance with grant requirements

RESULTS

In the areas we examined, the Authority's internal controls were adequate to safeguard public assets. The Authority also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**Tacoma Community Redevelopment Authority
Pierce County
June 16, 2014**

FINANCIAL

Our opinion on the Authority's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Authority's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Authority's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the Authority

Tacoma Community Redevelopment Authority Pierce County June 16, 2014

ABOUT THE AUTHORITY

The Tacoma Community Redevelopment Authority was created in 1973 by the city of Tacoma to provide housing rehabilitation and community development loans to residents and businesses in Tacoma. An appointed Board of Directors governs the Authority. The Board is composed of at least five, but not more than 15 members, appointed by the Mayor of the city, subject to confirmation by the Tacoma City Council. Board Members are appointed for two-year terms. The city has oversight responsibility for administration and contract approval for the Authority. For fiscal year 2013, the Authority had an operating budget of approximately \$3.4 million and two employees.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Edward Curtis, President
Walt Patterson, Vice-President
Lucy Clifthorne, Secretary
W. Michael Buchanan
Tyler Shillito
Tess Colby
Steve Snider
Rea Lynn Hagan

Administrators:

Martha Anderson
Ricardo Noguera

AUTHORITY CONTACT INFORMATION

Address: Tacoma Community Redevelopment Authority
747 Market Street, Suite 1036
Tacoma, WA 98402

Phone: 253-591-5086

Website: www.cityoftacoma.org

AUDIT HISTORY

We audit the Authority annually. No findings have been reported in the past 17 audits. Management has been responsive to our recommendations.



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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