



Office of the Washington State Auditor  
Pat McCarthy

## **Accountability Audit Report**

# **Housing Authority of the City of Vancouver**

**(Vancouver Housing Authority)**

**For the period January 1, 2023 through December 31, 2023**

*Published December 9, 2024*

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**Office of the Washington State Auditor  
Pat McCarthy**

December 9, 2024

Board of Commissioners  
Vancouver Housing Authority  
Vancouver, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Housing Authority operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the Housing Authority's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Housing Authority operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of Vancouver Housing Authority from January 1, 2023 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Housing Authority's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Managed properties – verification of rent charges, compliance with deposit requirements, adjustments, vacancy testing, general disbursements, accounts receivable monitoring, and compliance with state law low-income requirements
- Accounts payable – general disbursements and electronic funds transfers
- Selected IT security policies, procedures, practices and controls protecting financial systems – user access
- Payroll – gross wages, overtime, leave balances and accruals, leave cash outs, and electronic funds transfers
- Procurement – professional services
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

## RELATED REPORTS

### **Financial**

A financial statement audit was performed by a firm of certified public accountants. That firm's 2022 report is available on our website, <https://portal.sao.wa.gov//ReportSearch>. That firm's report on fiscal year 2023 is available from the Vancouver Housing Authority.

### **Federal grant programs**

A firm of certified public accountants evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Housing Authority's major federal programs. That firm's 2022 report is available on our website, <https://portal.sao.wa.gov//ReportSearch>. That firm's report on fiscal year 2023 is available from the Vancouver Housing Authority.

## INFORMATION ABOUT THE HOUSING AUTHORITY

The Housing Authority of the City of Vancouver was organized in 1942 to provide safe and affordable housing and housing rehabilitation programs for low-income individuals in Clark County. The Housing Authority owns and leases several properties that provide housing for eligible individuals. In addition, the Housing Authority is a general partner in twelve tax credit limited partnerships and a special limited partner in one tax credit limited partnership. These partnerships are used to obtain private funding for low-income housing projects. The Housing Authority solely bears the risk and burden of control and ownership. This enables private investors to contribute to the Housing Authority's projects in exchange for a federal income tax credit.

A six-member Board of Commissioners governs the Housing Authority. Board Members are appointed by the Mayor of the city of Vancouver to serve five-year terms. Board appoints an Executive Director to oversee the Housing Authority's daily operations as well as its approximately 122 employees. For fiscal year 2023, the Housing Authority had operating revenue of approximately \$78.9 million.

### Contact information related to this report

Address:	Vancouver Housing Authority 2500 Main Street Vancouver, WA 98660
Contact:	Mila Fabyanchuk, Chief Financial Officer
Telephone:	(360) 993-9516
Website:	<a href="http://www.vhausa.com">www.vhausa.com</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Vancouver Housing Authority at <https://portal.sao.wa.gov//ReportSearch>.

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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