



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

City of Maple Valley

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

Published March 20, 2025

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

March 20, 2025

Mayor and City Council
City of Maple Valley
Maple Valley, 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 City 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 City'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, City 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 the City of Maple Valley 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 City'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:

- Procurement – public works
- Accounts payable – credit cards, travel expenditures and employee reimbursements
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

RELATED REPORTS

Financial

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

Other Reports

We issued an examination report on the City's compliance with Coronavirus State and Local Fiscal Recovery Funds Program Requirements as part of the American Rescue Plan Act of 2021. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

INFORMATION ABOUT THE CITY

The City of Maple Valley was incorporated in 1997 and is located in southeast King County, 27 miles south of Seattle, 26 miles north of Tacoma and 17 miles from Seattle-Tacoma International Airport. Over the years since incorporating, Maple Valley has grown significantly and currently has a population of approximately 29,320, making it the 42nd largest city in Washington state. Maple Valley has been voted the "Best Place to Raise Kids in Washington" by Bloomberg Businessweek Magazine and "Best Town for Families" by Family Circle Magazine.

The City of Maple Valley is organized under a council-manager form of government. This form consists of an elected, non-partisan city council, who are responsible for policy making, and a city manager, who is appointed by council, and who is responsible for administration. The city manager also provides policy advice, directs the daily operations of city government, handles personnel functions and is responsible for preparing the city budget. In this form of government, the mayor is selected by the city council and is an elected councilmember.

The City of Maple Valley provides a wide range of local government services to its residents. Some of these services include maintenance of City streets, planning and zoning, passport applications, notary services, parks and recreational activities and family friendly events throughout the year. The city also contracts with the King County Sheriff's Office for the police services and with Puget Sound Regional Fire Authority for Fire Marshal Services. Maple Valley is served by special purpose districts for water, sewer, and Fire and Life Safety services. The city also has two State Routes as part of the transportation corridors including SR 169 and SR 516.

The city's municipal court proceedings are held at the Kent Municipal Court two days a month. The court has exclusive original jurisdiction over all criminal misdemeanors and gross misdemeanors, traffic infractions and parking violations arising under state statutes and city ordinances. The city is home to more than 300 acres of park space and oversees the Lake Wilderness Golf Course. Residents can receive library services from the King County Library System through the Maple Valley Library.

Contact information related to this report

| | |
|------------|--|
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Information current as of report publish date.

Audit history

You can find current and past audit reports for the City of Maple Valley 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. 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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