



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

**Housing Authority of the City of
Vancouver**

(Vancouver Housing Authority)

Clark County

For the period January 1, 2013 through December 31, 2013

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Washington State Auditor

Troy Kelley

December 22, 2014

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 State Auditor's Office 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.

The attached comprises our report on the Housing Authority's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Housing Authority operations complied with applicable requirements and provided adequate safeguarding of public resources. The Housing Authority also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

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

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.

Our audit involved performing procedures to obtain evidence about the Housing Authority's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Properties – Skyline Crest, Arbor Ridge, Van Vista Assisted Living:
 - Cash receipting, tenant billing, disbursements
- Formation of:
 - Vancouver Affordable Housing
 - VHA Proxy LLC
 - Bridgeview Housing
- Council for the Homeless
- Open public meetings – minutes
- Financial condition
- Payroll and benefits
- General disbursements
- Conflict of interest
- Public works procurement, prevailing wage compliance, change orders

RELATED REPORTS

Financial

A financial statement audit was performed by a firm of certified public accountants. That firm's report is available from 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 report is available from the Vancouver Housing Authority.

INFORMATION ABOUT THE HOUSING AUTHORITY

The Vancouver Housing Authority 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 eight tax credit limited partnerships. 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. The Board appoints an Executive Director to oversee the Housing Authority's daily operations as well as its approximately 100 employees. For fiscal year 2013, the Housing Authority operated on an annual budget of approximately \$44.56 million.

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Information current as of report publish date.

Audit history

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

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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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