

Washington State Auditor's Office
Accountability Audit Report

City of La Center
Clark County

Report Date
December 19, 2011

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December 27, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

December 27, 2011

Mayor and City Council
City of La Center
La Center, 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 La Center'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,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Clark County
December 19, 2011

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Audit Summary

City of La Center
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ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of La Center from January 1, 2009 through December 31, 2010.

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:

- Utility billings/receivables/cash receipting
- Open public meetings/records laws
- Disbursements/expenditures
- Police Department
- Payroll

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 La Center
Clark County
December 19, 2011**

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 La Center
Clark County
December 19, 2011

ABOUT THE CITY

The City of La Center, incorporated on August 23, 1909, serves a current population of approximately 2,800 citizens in Clark County. The City provides services such as wastewater collection and treatment, street improvements, police and fire protection, planning and building, and parks and recreation.

An elected, five-member Council and a separately elected Mayor govern the City. The Mayor appoints management to oversee the City's operations as well as its 30 employees. For the years under audit, the City operated on annual budgets of approximately \$10 million.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor:
City Council:

Jim Irish
Bill Birdwell
Bob Smith
Troy VanDinter
Mike Nolan (through August 2010)
Greg Thornton (effective August 2010)
Al Luiz
Linda Tracy
T. Randall Williams (effective June 2010)
Barbara Vining (through June 2010)

APPOINTED OFFICIALS

Finance Director
Chief of Police
Public Works Director
City Attorney

Suzanne Levis
Tim Hopkins
Jeff Sarvis
Daniel Kearns

CITY CONTACT INFORMATION

Address: City of La Center
214 E. 4th Street
La Center, WA 98629

Phone: (360) 263-2782

Website: www.ci.lacenter.wa.us

AUDIT HISTORY

We typically audit the City every two years. The 2006 audit reported four findings regarding: noncompliance of Open Public Meetings Act, inadequate controls over expenditures, lack of internal controls over restricted funds and inadequate controls over financial statement preparation. These findings have been resolved. No findings were noted in the current audit.

During our audits, we typically make recommendations to management on methods to strengthen internal controls. Current City management understands the importance of strong internal control systems and has been very responsive to audit 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.

Our mission is to 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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