Washington State Auditor's Office

Accountability Audit Report

City of Woodland
Cowlitz County

Report Date
February 27, 2012

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WASHINGTON
BRIAN SONNTAG
STATE AUDITOR

Washington State Auditor
Brian Sonntag

March 26, 2012

Mayor and City Council
City of Woodland
Woodland, 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 Woodland'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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Audit Summary

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ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Woodland 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:

- Procurement (bidding/prevailing wage)
- Budget compliance
- Open public meetings/records laws

- Disbursements/expenditures
- Payroll/personnel
- Inter-fund transactions/balances
- Conflict of interest/ethics laws

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 Woodland
Cowlitz County
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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 Woodland
Cowlitz County
February 27, 2012

ABOUT THE CITY

The City of Woodland, located in both Cowlitz and Clark counties, was incorporated on March 26, 1906. The City provides police, fire, emergency medical aid, street maintenance, sanitation, health, recreation, library, parks, public improvements and planning and zoning services to approximately 5,550 citizens. Additional services include water supply treatment and distribution and wastewater collection and treatment services.

An elected, seven-member Council and a separately elected Mayor govern the City. The Council appoints management to oversee the City's daily operations as well as its 41 employees and approximately 70 volunteers. For fiscal years 2009 and 2010, the City operated on annual budgets of $15.6 million and $14.9 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor	Chuck Blum
City Council:	John J. Burke
	Marilee McCall
	Darwin Rounds (through December 2009)
	Aaron Christopherson
	Susan Humbyrd
	Benjamin Fredricks
	Tom Mattison
	Al Swindell (effective January 2010)

APPOINTED OFFICIALS

Clerk-Treasurer	Mari Ripp
Fire Chief	Anthony Brentin (through January 2009)
	Joe Tone (February 2009 - January 2010)
	Mike Jackson (effective February 2010)
Police Chief	Robert Stephenson
City Attorney	Bill Eling

CITY CONTACT INFORMATION

Address: City of Woodland
             230 Davidson Ave.
             P.O. Box 9
             Woodland, WA 98674

Phone: (360) 225-8281

Website: www.ci.woodland.wa.us

AUDIT HISTORY

We audit the City every two years. This audit marks the seventh consecutive year no findings were reported for the City.

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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