

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**City of Colfax**  
**Whitman County**

Report Date  
**August 31, 2009**

**Report No. 1002316**

Issue Date  
**October 5, 2009**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

October 5, 2009

Mayor and City Council  
City of Colfax  
Colfax, 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 Colfax'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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Whitman County  
August 31, 2009**

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# **Audit Summary**

**City of Colfax  
Whitman County  
August 31, 2009**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Colfax for January 1, 2007, through December 31, 2008.

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:

- Cash receipting
- Payroll/personnel
- Disbursements/expenditures
- Conflict of interest/ethics laws
- Open public meetings/records laws
- Procurement (bidding/prevaling wage)

## ***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 Colfax  
Whitman County  
August 31, 2009**

### ***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 Colfax  
Whitman County  
August 31, 2009**

## ***ABOUT THE CITY***

The City of Colfax is located in Whitman County and serves approximately 2,850 citizens. Its 21 employees provide an array of services including water, sewer, fire and police protection, park and recreation, and planning and economic development. The City also operates its own swimming pool.

An elected, seven-member Council and independently elected Mayor govern the City. For fiscal years 2007 and 2008, the City operated annual budgets of approximately \$2.8 million and \$3.3 million, respectively.

## ***ELECTED OFFICIALS***

These officials served during the audit period:

Mayor	Norma Becker
City Council:	Jeannette Solimine
	Don Henderson
	Shannon Hall
	Bob Ingalls
	Dave Nails
	John Brabb
	Earl Leland

Note: Bob Ingalls resigned in August 2007 and was replaced by Duane Schwatke in December 2007 who then resigned in August 2008 and was replaced by Tom Huntwork in September 2008. In January 2008 Jeremiah Roberts replaced John Brabb. Shannon Hall resigned in July 2008 and was replaced by Kathy Baune in September 2008.

## ***APPOINTED OFFICIALS***

City Administrator	Carl Thompson
City Treasurer	Mark Clinton
City Clerk	Connie Ellis
Policy Chief	Bill Hickman
Fire Chief	Ralph Walter
Building Inspector	Andy Burgard

## ***CITY CONTACT INFORMATION***

Address: City of Colfax  
P.O. Box 229  
Colfax, WA 99111

Phone: (509) 397-3861

Web site: [www.colfax-wa.info](http://www.colfax-wa.info)

## ***AUDIT HISTORY***

We audit the City every two years. This audit marks the third audit without a finding.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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 in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
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