

Washington State Auditor's Office

Accountability Audit Report

City of Colfax
Whitman County

Report Date
February 29, 2012

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Issue Date
April 16, 2012



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

April 16, 2012

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
February 29, 2012**

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Audit Summary

**City of Colfax
Whitman County
February 29, 2012**

ABOUT THE AUDIT

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

- Small and attractive assets such as computers
- Disbursements/expenditures
- Procurement (bidding/prevaling wage)
- Payroll/personnel

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
February 29, 2012**

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 February 29, 2012

ABOUT THE CITY

The City of Colfax is located in Whitman County and serves approximately 2,850 citizens. The City provides 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. The Council appoints management to oversee the City's daily operations as well as its 21 employees. For fiscal years 2009 and 2010, the City operated on annual budgets of approximately \$3.2 million and \$3.1 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor
City Council:

Norma Becker
Jeannette Solimine
Don Henderson
Earl Leland
Jeremiah Roberts
Dave Nails
Tom Huntwork
Kathy Wride

Note: Kathy Wride resigned in February 2010 and was replaced by Albert Vorderbrueggen in March 2010. Earl Leland and Tom Huntwork were replaced by Jim Kackman and Steve Holberg in January 2012. Todd Vanek replaced Norma Becker in January 2012.

APPOINTED OFFICIALS

City Administrator
City Treasurer
City Clerk
Police Chief
Fire Chief
Building Inspector

Carl Thompson
Mark Clinton
Connie Ellis
Bill Hickman
Ralph Walter
Andy Burgard

CITY CONTACT INFORMATION

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

Phone: (509) 397-3861

Website: www.colfax-wa.info

AUDIT HISTORY

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



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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