

Washington State Auditor's Office
Accountability Audit Report

City of Pullman
Whitman County

Report Date
December 11, 2013

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Issue Date
December 23, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 23, 2013

Mayor and City Council
City of Pullman
Pullman, 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 Pullman'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,

TROY KELLEY
STATE AUDITOR

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Whitman County
December 11, 2013**

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Audit Summary

**City of Pullman
Whitman County
December 11, 2013**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Pullman from January 1, 2011 through December 31, 2012.

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:

- Billings/receivables (third-party receipting)
- Safeguarding of small and attractive assets
- Inter-local contracts/agreements
- Donations
- Open public meeting minutes

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 Pullman
Whitman County
December 11, 2013**

FINANCIAL

Our opinion on the City's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the City's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the City's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report

Description of the City

City of Pullman Whitman County December 11, 2013

ABOUT THE CITY

The City of Pullman was incorporated on April 11, 1888, and currently serves approximately 27,150 Whitman County residents. Its 300 employees provide an array of services including police, fire, ambulance, water supply treatment and distribution, sewage treatment and collection, street maintenance, transit, planning and zoning and public facilities such as a library, parks and recreation and cemeteries.

An elected, seven-member Council with a separately elected Mayor governs the City. The Council appoints management to oversee the City's daily operations. For the years 2011 and 2012, the City operated on annual budgets of approximately \$30 million.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor
City Council

Glenn Johnson
Francis Benjamin
Keith Bloom
Jeff Hawbaker
Bill Paul
Barney Waldrop
Nathan Weller
Patricia Wright

Note: Fritz Hughes was appointed to Barney Waldrop's Council position in February 2012. Derrick Skaug was appointed to Keith Bloom's position in April 2012. Eileen Macoll was elected and sworn in to Derrick Skaug's position in November 2013.

APPOINTED OFFICIALS

City Supervisor
Finance Director

John Sherman
William Mulholland, CPA

Note: Mark Workman was appointed City Supervisor in August 2012 after John Sherman's retirement.

CITY CONTACT INFORMATION

Address: City of Pullman
325 S.E. Paradise Street
Pullman, WA 99163

Phone: (509) 338-3206

Website: www.pullman-wa.gov

AUDIT HISTORY

We audit the City every other year. This marks the 11th consecutive audit the City has not received an accountability 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.

We 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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