

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

---

**City of Vancouver**  
**Clark County**

Report Date  
**July 13, 2012**

**Report No. 1008185**

Issue Date  
**August 27, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

August 27, 2012

Mayor and City Council  
City of Vancouver  
Vancouver, 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 Vancouver'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

# **Table of Contents**

**City of Vancouver  
Clark County  
July 13, 2012**

Audit Summary .....	1
Related Reports .....	2
Description of the City .....	3

# Audit Summary

**City of Vancouver  
Clark County  
July 13, 2012**

## ***ABOUT THE AUDIT***

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

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:

- Parks and Recreation – including Vancouver Tennis, Firstenburg, Luepke and Marshall Centers
- Police Department
- Water Resource Education Center
- Public Works – utility billing
- Payroll compensation and benefits
- Cost allocation plan reviews
- Financial condition
- Disbursements – general and travel
- Calculation of overhead rates
- Impact fees – park and transportation
- Use of restricted resources
- Procurement – including public work projects, purchases and professional service contracts
- Contract compliance
- Self insurance

## ***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 Vancouver  
Clark County  
July 13, 2012**

### ***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 Vancouver  
Clark County  
July 13, 2012

## **ABOUT THE CITY**

The City of Vancouver serves over 162,300 Clark County residents and is the fourth largest city in the state. The City provides a variety of services including police and fire protection, parks and recreation facilities and activities, economic development, transportation, water, sewer and solid waste services.

An elected, six-member Council and an independently elected Mayor govern the City. The Council appoints a Manager to oversee the City's daily operations as well as its approximately 1,000 full-time employees. For the 2011-2012 biennium, the City operated on a budget of \$896 million.

## **ELECTED OFFICIALS**

These officials served during the audit period:

Mayor  
City Council:

Tim Leavitt  
Pat Campbell  
Jeanne Harris  
Jack Burkman  
Jeanne E. Stewart  
Larry Smith  
Bart Hansen

## **APPOINTED OFFICIALS**

City Manager  
Assistant City Manager  
City Attorney

Eric Holmes  
Dave Mercier  
Ted. H. Gathe

## **CITY CONTACT INFORMATION**

Address: City of Vancouver  
P.O. Box 1995  
Vancouver, WA 98668-1995

Phone: (360) 487-8441

Website: [www.cityofvancouver.us](http://www.cityofvancouver.us)

## ***AUDIT HISTORY***

We audit the City annually. The past seven audits of the City have reported one area of concern. The 2007 audit contained a federal finding regarding compliance with federal prevailing wage laws. This finding has been resolved.



## **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.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Performance 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**  
**Larisa Benson**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
**Ivan Dansereau**  
**Mike Murphy**  
**Mindy Chambers**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

**Website**  
**Subscription Service**

[www.sao.wa.gov](http://www.sao.wa.gov)  
<https://www.sao.wa.gov/EN/News/Subscriptions/>