

Washington State Auditor's Office
Accountability Audit Report

City of Moses Lake
Grant County

Report Date
June 19, 2012

Report No. 1008133

Issue Date
August 13, 2012



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

August 13, 2012

City Council
City of Moses Lake
Moses Lake, 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 Moses Lake'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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Grant County
June 19, 2012**

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Audit Summary

**City of Moses Lake
Grant County
June 19, 2012**

ABOUT THE AUDIT

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

- Cost allocations
- Disbursements
- Bond compliance

RESULTS

In most areas, the City complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to City management. We appreciate the City's commitment to resolving those matters.

Related Reports

**City of Moses Lake
Grant County
June 19, 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 Moses Lake Grant County June 19, 2012

ABOUT THE CITY

The City of Moses Lake is a noncharter code city serving over 19,460 citizens in Grant County. The City provides a full range of municipal services including police and fire, planning and engineering, street maintenance and construction, parks and recreation, and general administrative services. It also provides sanitation, water and wastewater services, ambulance services and a municipal airport. In addition, the City operates a museum and maintains a library.

An elected, seven-member Council governs the City. Board Members select one Member to serve as Mayor. The Council appoints a City Manager to oversee the District's daily operations as well as its 180 full time and 213 part time employees. For fiscal year 2011, the City operated on an annual budget of approximately \$38.9 million.

ELECTED OFFICIALS

These officials served during the audit period:

City Council:	Jon Lane, Mayor
	Bill Ecret, Deputy Mayor
	Dick Deane
	Brent Reese
	Dr. David Curnel
	Karen Liebrecht
	Richard Pearce (through December 2011)

Note: Jason Avila was elected to City Council starting January 2012.

APPOINTED OFFICIALS

City Manager	Joseph Gavinski
Finance Director	Ronald Cone

Note: Robert Taylor was appointed Finance Director in February 2012 after Ronald Cone's retirement.

CITY CONTACT INFORMATION

Address: City of Moses Lake
P.O. Box 1579
Moses Lake, WA 98837

Phone: (509) 764-3701

Website: www.cityofml.com

AUDIT HISTORY

We audit the City annually. This audit marked the 10th consecutive year the City has been free of findings.



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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