

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

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**City of Burlington**  
**Skagit County**

Report Date  
**August 27, 2009**

**Report No. 1002176**

Issue Date  
**September 21, 2009**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

September 21, 2009

Mayor and City Council  
City of Burlington  
Burlington, 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 Burlington'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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Skagit County  
August 27, 2009**

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# Audit Summary

City of Burlington  
Skagit County  
August 27, 2009

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Burlington for January 1, 2008, 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
- Information technology/data security
- Debt covenants
- Inter-fund transactions
- Safeguarding of assets/small and attractive assets
- Open Public Meetings Act

## ***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 Burlington  
Skagit County  
August 27, 2009**

### ***FINANCIAL***

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements. That report contains a finding regarding the lack of adequate internal controls to ensure accurate accounting and financial reporting.

# Description of the City

City of Burlington  
Skagit County  
August 27, 2009

## **ABOUT THE CITY**

The City of Burlington is located in the north end of Skagit County and serves approximately 8,870 citizens. The City is administered by a mayor-council form of government with an elected, seven-member Council and an independently elected Mayor. For fiscal year 2008, the City operated on an annual \$8.8 million current expense fund budget. The City employs approximately 130 full-, part-time and seasonal staff members who provide services including police, fire protection, building and planning, court, parks and recreation, public library, cemetery services, street construction, engineering, sewer and general administration.

## **ELECTED OFFICIALS**

These officials served during the audit period:

Mayor	Edward Brunz
City Council:	Ted Montgomery
	Joanne Valentine
	Chris Loving
	Edie Edmundson (effective January 1, 2008)
	Garner Bensen
	Helen Doyle
	Bill Aslett

## **APPOINTED OFFICIALS**

Finance Director	Greg Thramer
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## **CITY CONTACT INFORMATION**

Address: City of Burlington  
833 S. Spruce Street  
Burlington, WA 98233

Phone: (360) 755-0531

Web site: [www.ci.burlington.wa.us](http://www.ci.burlington.wa.us)

## ***AUDIT HISTORY***

We audit the City annually. In the past five audits, the City received one finding in 2004. The finding has since been resolved.



## **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.

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**Chief Policy Advisor**  
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**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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