

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

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

Report Date  
**November 18, 2011**

**Report No. 1007004**

Issue Date  
**January 9, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

January 9, 2012

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  
November 18, 2011**

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# Audit Summary

City of Burlington  
Skagit County  
November 18, 2011

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Burlington from January 1, 2010 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:

- Open Public Meetings Act
- Finance Department review
- Financial software conversion
- Payroll
- Municipal Court review
- Building permits
- Fixed assets

## ***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  
November 18, 2011**

### ***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  
November 18, 2011

## **ABOUT THE CITY**

The City of Burlington is located in the north end of Skagit County and serves approximately 8,400 citizens. The City provides services including police, fire protection, building and planning, court, parks and recreation, public library, cemetery services, street construction, engineering, sewer and general administration.

An elected, seven-member Council and an independently elected mayor govern the City. The Council appoints a Finance Director to oversee the City's financial operations. The City has 87 full-time employees and approximately 60 part-time staff and volunteer firefighters. For fiscal year 2010, the City operated on an annual current expense fund budget of \$9.38 million.

## **ELECTED OFFICIALS**

These officials served during the audit period:

Mayor:	Edward Brunz
City Council:	Ted Montgomery
	Joanne Valentine
	Chris Loving
	Edith Edmundson
	Bill Aslett
	Tonya Bieche
	Steve Sexton

## **APPOINTED OFFICIALS**

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

Address:	City of Burlington 833 South Spruce Street Burlington, WA 98233
Phone:	(360) 755-0531
Website:	<a href="http://www.ci.burlington.wa.us">www.ci.burlington.wa.us</a>

## **AUDIT HISTORY**

We audit the City on an annual basis. The City received a financial statement finding in 2008, which has not been fully 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 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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**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**  
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