

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

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**City of Lake Stevens**  
**Snohomish County**

Report Date  
**October 8, 2009**

**Report No. 1002421**

Issue Date  
**November 2, 2009**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

November 2, 2009

Mayor and City Council  
City of Lake Stevens  
Lake Stevens, 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 Lake Stevens' 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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Snohomish County  
October 8, 2009**

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# Audit Summary

**City of Lake Stevens  
Snohomish County  
October 8, 2009**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Lake Stevens for January 1, 2007, 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:

- Budget compliance
- Open Public Meetings Act
- Police Department
- Inter-local agreements
- Safeguarding of assets

## ***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 Lake Stevens  
Snohomish County  
October 8, 2009**

### ***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 Lake Stevens Snohomish County October 8, 2009

### ***ABOUT THE CITY***

The City of Lake Stevens has a population of approximately 14,550 citizens and encompasses approximately six square miles in Snohomish County. A council-mayor form of government administers the City with seven elected Council Members and a separately elected Mayor. The City has 61 employees providing police, planning and zoning, park maintenance, street maintenance and general government services. The City's expenditures for 2008 and 2007 were \$16,054,091 and \$10,919,272, respectively.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Mayor  
City Council:

Vern Little  
Heather Colman  
Neal Dooley  
Suzanne Quigley  
Tom Hartwell  
Arnie Clark (through January 2007)  
Kathy Holder (effective February 2008)  
Steve Brooks (through December 2007)  
Karen Alessi (through December 2007)  
John Spencer (effective January 2008)  
Mark Somer (effective January 2008)

### ***APPOINTED OFFICIALS***

City Administrator  
Finance Director

Jan Berg  
Camille Tabor (through October 2008)

## ***CITY CONTACT INFORMATION***

Address: City of Lake Stevens  
1812 Main Street  
P.O. Box 257  
Lake Stevens, WA 98258-0257

Phone: (425) 334-1012

Web site: [www.ci.lake-stevens.wa.us](http://www.ci.lake-stevens.wa.us)

## ***AUDIT HISTORY***

We audit the City every two years. The City has not had a finding in the last 13 years. Our audit recommendations have been positively acknowledged by the City.



## **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.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of 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**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
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