

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

---

**Housing Authority of the City of  
Sedro-Woolley  
Skagit County**

Report Date  
**September 20, 2011**

**Report No. 1006588**

Issue Date  
**October 24, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

October 24, 2011

Board of Commissioners  
Housing Authority of the City of Sedro-Woolley  
Tukwila, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your Housing Authority 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 Housing Authority of the City of Sedro-Woolley'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**

**Housing Authority of the City of Sedro-Woolley  
Skagit County  
September 20, 2011**

Audit Summary ..... 1

Related Reports ..... 2

Description of the Housing Authority ..... 3

# **Audit Summary**

## **Housing Authority of the City of Sedro-Woolley Skagit County September 20, 2011**

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Housing Authority of the City of Sedro-Woolley from January 1, 2009 through December 31, 2010.

We evaluated internal controls and performed audit procedures on the activities of the Housing Authority. We also determined whether the Housing Authority 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/records laws
- Disbursements/expenditures

### ***RESULTS***

In the areas we examined, the Housing Authority's internal controls were adequate to safeguard public assets. The Housing Authority also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## **Related Reports**

**Housing Authority of the City of Sedro-Woolley  
Skagit County  
September 20, 2011**

### ***FINANCIAL***

Our opinion on the Housing Authority's financial statements is provided in a separate report, which includes the Housing Authority's financial statements.

# Description of the Housing Authority

Housing Authority of the City of Sedro-Woolley  
Skagit County  
September 20, 2011

## **ABOUT THE HOUSING AUTHORITY**

The Housing Authority of the City of Sedro-Woolley was established by the city of Sedro-Woolley and is managed under contract by the King County Housing Authority. The Housing Authority's jurisdiction encompasses the city of Sedro-Woolley with the purpose of providing housing assistance to low-income households. To accomplish this objective, the Housing Authority administers a Federally-subsidized Public Housing program.

A five-member Board of Commissioners, appointed by the Mayor, governs the Housing Authority. The Housing Authority has no employees of its own, contracting with King County Housing Authority for all of its operations. For fiscal year 2009-2010, the Housing Authority operated on an annual budget of \$619,000.

## **APPOINTED OFFICIALS**

These officials served during the audit period:

Board of Commissioners:	Kacy Johnson, Chair Fay Huggins Laurie Fellers K. B. Johnson Terry Karper
Executive Director	Stephen Norman

## **HOUSING AUTHORITY CONTACT INFORMATION**

Address:	Housing Authority of the City of Sedro-Woolley 600 Andover Park W. Tukwila, WA 98188
Phone:	(206) 574-1100
Website:	<a href="http://www.sedrowoolleyha.org">www.sedrowoolleyha.org</a>

## **AUDIT HISTORY**

We audit the Housing Authority annually. There have been no findings in at least the last 12 audits.



## **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/>