



# Exit Conference

## City of Spokane

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# Results with impact



**Increased trust in government**



**Independent, transparent examinations**



**Improved efficiency and effectiveness of government**



**“ Independent audits can be believed and relied upon by everyone, regardless of personal or political beliefs. ”**

**State Auditor Pat McCarthy**



# Accountability audit results

January 1, 2024 through December 31, 2024

## Results in Brief

This report describes the overall results and conclusions for the areas we examined.

In those selected areas, City operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control or area. As a result, no information is provided on the areas that were not examined.



# Accountability audit results

Using a risk-based audit approach, for the City, we examined the following areas during the period:

- Payroll – Police and Fire departments overtime, extra pay and monitoring for dual employment
- Department of Business and Development – building permits
- Accounts payable – travel expenditures
- Cash receipting – timeliness and completeness of deposits at Solid Waste Disposal and Parks departments



# Accountability audit results

- Self-insurance – property and liability, health and welfare, unemployment, and worker’s compensation
- Police department – disposition of property and seizures and forfeitures
- Compliance with minor contracts
- Financial condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements





# Closing remarks

- Audit costs are in alignment with our original estimate
- Next audit: 2026
  - Financial statement
  - Federal programs

We have provided an estimated cost for the next audit in our exit packet

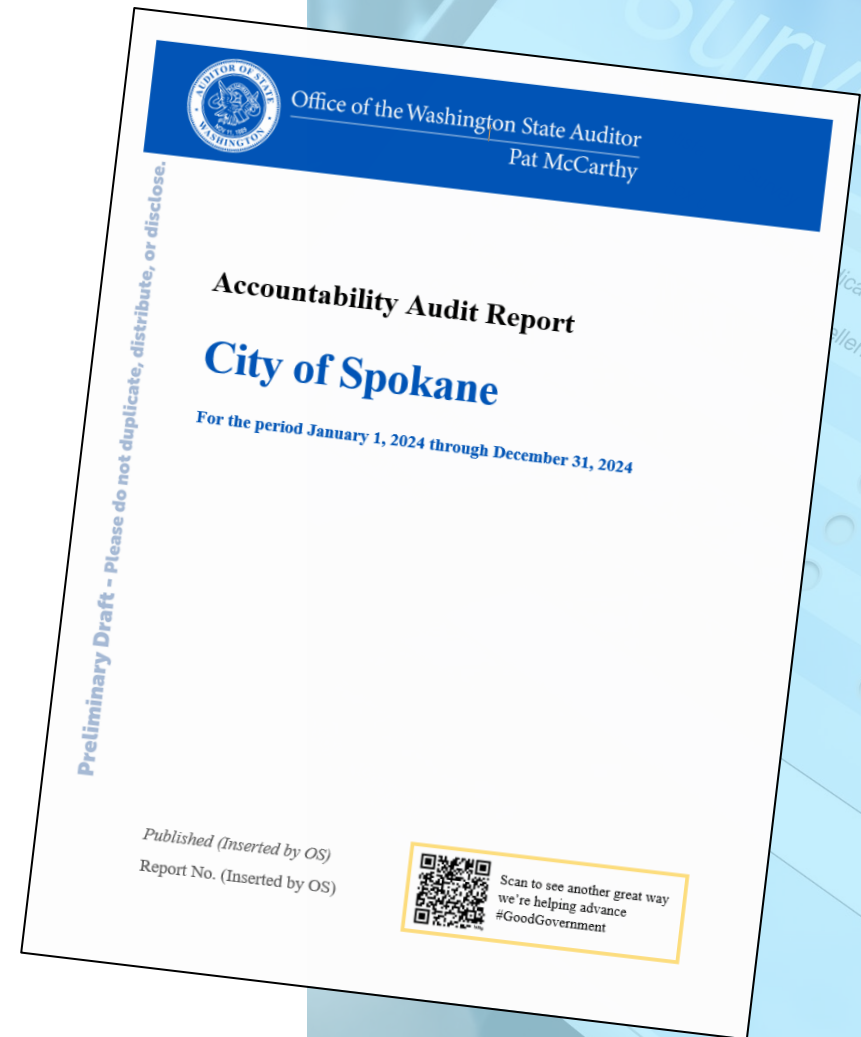
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# Thank you!



We would like to thank Danielle Arnold for her timely communications and commitment to an efficient audit. She was wonderful to work with and did a great job helping us keep the audit moving. We would also like to thank all department staff we worked with for their time and efforts taken in meeting with us, providing documents, and answering questions.



# Questions



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