

H-23-302 Referral Information

Hotline ID: H-23-302
Date of Submission: 7/27/2023
Entity Type: Local
Entity Category Type: City/Town
Entity: Mabton, City of
Sub Entity Name:
Category:
1-2 sentence description of concern: Citizen is not getting all the documents he has requested over a year ago through PRR, several key employees have been fired, one being a public works position which is a key position and that was completely eliminated.
Report Issued: No
Reporting Type: Exit Item
Report Number:
Investigation
Contracted: No
Contract Number:
Contract Name:
Billing Time Code:
Costs:
Public Records
Request: No
Flag for Annual Report: No
Substantiated: No
ARRA: No
Action: Referred to Audit Team - Consider Next Audit
Audit Team: Yakima
Audit Team Contact: stranda@sao.wa.gov
cc: #CC1#
cc: #CC2#
cc: #CC3#
cc: #CC4#
Referral Date: 7/27/2023
Action Taken: No
Response Date:
Report Date:
Follow Up Date:
Date Closed: 5/16/2025

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H-23-302 Details Information

What state or local organization is involved?

City of Mabton

Please identify the specific concerns you are hoping the audit will address.

Citizen is not getting all the documents he has requested over a year ago through PRR, several key employees have been fired, one being a public works position which is a key position and that was completely eliminated.

Please provide a detailed description of the assertion or outstanding achievement, including who, when, where, what, how and how much.

There is an issue with water quality, the local newspaper wrote an article on it, the mayor made a personal threat against that newspaper that she would personally come after any reporter that would come into the city hall from that day forward, there are many odd things taking place at the city since this mayor has been elected.

How did this issue come to your attention?

What employee(s), contractors, etc., were involved in the assertion or achievement?

Please include employee titles if possible.

Please provide the names of any witnesses to the assertion or achievement, if possible.

Please provide any additional details or comments that would help us understand your assertion or achievement.

H-23-302 Activity Log

05/16/2025

Referral updated by 'JEANA Gillis (gillisj)'.

05/15/2025

We called citizen on the OPMA concerns and issued an exit recommendation. We requested the citizen to submit a PRR for the information if necessary. See supporting documents tab. --bungera

05/15/2025

This can be closed. --bungera

12/02/2024

last contact 12/2/2024 --bungera

09/12/2024

Citizen emailed 9-12/2024 with OPMA concerns. Added information to the FAWF file. Concerned that council members are meeting in quorum outside of meetings to make city decisions. --bungera

06/17/2024

Citizen emailed on 6/10/20254 about an OPMA concern. FEb 28, 2023 says it is an OPMA, but says closed to the public. This is not an executive session, so how can it be closed to the public? --bungera

06/10/2024

citizen emailed on Friday 6/7/2024 with concerns over OPMA in February 2023. I have included the email in the FAWF file. --bungera

05/30/2024

Citizen called and has additional concerns about USDA loan the city is potentially in default of. He was going to try and get more information. Also wondering when we are going to go in for an audit as the city still does not have an approved 2024 budget and we are in May 2024. Also, in the meeting he said they discussed water system upgrade and using COVID money. They got roughly \$1million and only had \$400K left, but has seen nothing on an upgrade to the water system. --bungera

02/16/2024

Received email regarding new concerns on water rates, OPMA and utility billing. We will incorporate into the next audit. SEE FAWF for email. --bungera

11/16/2023

Spoke to citizen today with more concerns. He said attorney has attached to the 2024 draft budget a letter outlining all of his concerns as well. The 2023 budget had not been approved as of the 11/14 minutes and even in the draft they are \$250,000 over budget. Also, city attorney said they had not been paying federal taxes, but thinks they are caught up now. The finance director expressed that it is hard to put together a budget without a city administrator or public works director. Also, stated in the minutes meeting that cash was going into the wrong account, but thinks it has been fixed, but since no one is reconciling monthly not sure. Concerned that the city is not following applicable laws for budget, taxes and cash reconciliation. --bungera

10/10/2023

Citizen called back to discuss another matter. He is also concerned about a conflict in ordinances. The city has an ordinance saying mayor shall appoint competent public works super. Then they passed a resolution allowing mayor to eliminate PW position after the current PWD was fired. Additionally, Aug 8, 2023 meeting was canceled with no notice to public. A council member came up to him at the meeting and said they had an executive session about him specifically, but they couldn't tell him details of what was discussed. He is going to find out what meeting, but was told the reason for the session was listed as "personnel". we will want to incorporate new concerns into planning. --bungera

08/03/2023

Talked to citizen and he is concerned the mayor is firing all of the staff including a public works employees that is the only one that is licensed to test the water. He is also concerned that the council has had an empty seat for several months and wants to know why they are not nominating someone or appointing someone to the seat. Also, the mayor pro tem nominated herself and is the mother of the mayor, so he believes that is a conflict of interest. Let him know we will incorporate his concerns into our next planning of the GENL audit. Keep open. --bungera

08/02/2023

LM to call back --bungera

07/27/2023

Referral updated by 'JEANA Gillis (gillisj)'.

07/27/2023

Task assigned to 'stranda@sao.wa.gov'. Team notification email sent to: stranda@sao.wa.gov,bungera@sao.wa.gov

07/27/2023

Referral updated by 'JEANA Gillis (gillisj)'. Action changed from (not set) to Referred to Audit Team - Consider Next Audit.



Exit Recommendations
City of Mabton
Audit Period Ending: 12/31/2023

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Accountability:

Electronic Fund Transfers (EFT) Policy

The City has not adopted policies over Electronic Fund Transfer (EFT) payments establishing internal controls to protect EFT transactions from internal and external threats as required by BARS 3.8.11. These policies should include important elements that are necessary to safeguard public resources. Not limited to:

- Implementation of bank offered security measures to prevent unauthorized individuals from initiating or modifying a transfer. Each user initiating or approving bank transactions must have a separate banking user id.
- Define the process for creating, securing, sending and authenticating direct deposit transmittal files to prevent unauthorized modification or submission.
- Policies and procedures should be in place to validate these authorizations to protect resources being transferred electronically

We recommend the City establish policies surrounding EFTs to include important elements necessary to safeguard public resources.

Open Public Meetings Act (OPMA) - Executive Sessions

When entering into an executive session, state law (RCW 42.30.110) requires the presiding officer of a governing body to publicly announce the purpose for excluding the public from an executive session and the time when the executive session will be concluded. It is necessary to document these announcements in the minutes to show compliance with the Open Public Meeting's Act (OPMA). The City held 15 executive sessions from March 2022 through December 2024. We found three executive sessions did not document the expected duration and clearly document the purpose of the meeting and 12 executive sessions did not have the expected duration or expected end time documented.

Without proper documentation, we are unable to determine if the public was excluded when the Council returned to regular sessions or if the executive sessions were held for an allowable purpose proper amount of time.



Exit Recommendations
City of Mabton
Audit Period Ending: 12/31/2023

We recommend the City ensure compliance with the OPMA requirements by documenting the purpose for the executive sessions and duration. Further, we recommend the City document this information in sufficient detail in the minutes to show compliance with the Act.

Budget Compliance

State law (RCW 35A.33.075) requires a complete copy of the final adopted budget to be submitted to the Office of the Washington State Auditor and the Association of Washington Cities (AWC). The City did not submit its final budget for 2021, 2022, 2023 and 2024 to the state auditor or AWC as required by state law.

We recommend the City submit its final adopted budgets to the Office of the Washington State Auditor and Association of Washington Cities as required by state law.

ER&R

State law (RCW 35.21.088) allows the City to operate an equipment rental and revolving (ER&R) fund. The City transferred \$38,000 into the ER&R fund. This amount was budgeted and not based on rates charged. The City has not formally adopted the ER&R fund through ordinance and is not operating the fund properly.

We recommend that the City establish the fund through resolution and to properly utilize the fund.