Washington State Auditor's Office
Troy Kelley
Independence • Respect • Integrity

Special Report

Local Governments: Promoting Transparency and Accountability

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Since taking office in 2013, State Auditor Troy Kelley prioritized promoting transparency in local government and increasing accountability for the use of public resources.

One way to achieve this mission is to increase the number of local governments that file their annual financial report. Although annual financial report filing has been required for more than 100 years, many governments do not file their reports as required.

In 2011 and 2012 alone, more than $2.2 million in expenditures by local governments were left unaudited as a result of unfiled annual reports.

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Local Governments: Promoting Transparency and Accountability

All local governments are expected to file their annual financial reports with the State Auditor's Office. However, as this report details, local governments (excluding school and educational service districts) still struggle to file their reports on time or at all. Additionally, more than $2.2 million in public funds expenditures went unaudited in 2011 and 2012 because the annual reports were not filed as required.

This report is part of an on-going effort of the Auditor's Office to increase the transparency, timeliness and completeness of financial reporting by local governments in Washington.

The State Auditor's Office has also reached out to local governments and provided trainings and workshops at no cost. Our office also offers tools and resources that enable local governments to comply with annual filing requirements. These programs and resources are disclosed within this report.

The problem: Local governments do not file their annual financial reports – on time or at all

A third or more of local governments did not report as required

In both 2011 and 2012, more than 700 of 1,956 local governments did not file their reports as required for each year. Due to increased outreach by the Auditor's Office in 2013, about 100 more local governments filed their required annual reports. This outreach is described in more detail on page 7.

However, in 2013, 611 local governments still did not report as required. The highest percentage of these are fire protection, water/sewer and diking/drainage districts.

Figure 1 - Local governments that did not file annual financial reports as required



Local governments included in the graph shown are identified as any of the following: (1) late filers, (2) incomplete filers or (3) non-filers.

Financial reporting is a century-old requirement

In 1909, the Washington State Legislature decided it was important to have a mechanism to monitor the financial activity of each local government, large and small, in the state. To achieve this, the Legislature required (in RCW 43.09.230) every local government to file a financial report with the State Auditor's Office annually within 150 days of the government's fiscal year end. The Auditor's Office was to compile these reports, and publish the information.

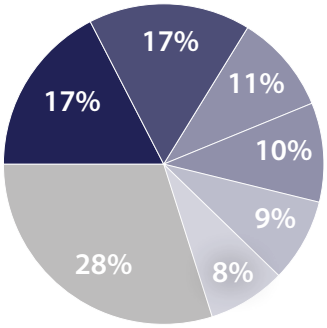
Today, the financial data from these reports is made available online on our website. The data is used by other state and local governments for budgeting purposes, as well as by bond rating companies and other financial institutions such as banks and lenders.

Some local governments have missed the deadline or failed to file for three consecutive years

Almost three hundred local governments have, for three years in a row, not filed annual reports as required. The largest percentage of these are fire, diking/drainage, and water/sewer districts (see **Appendix A** for listing).

Figure 2 - Consecutive non-filers for 2011-2013

By percent:



By number:

- Fire Districts (45)
- Diking/Drainage (46)
- Water/Sewer District (29)
- Cemetery Districts (28)
- Irrigation/Reclamation (24)
- Hospital Districts (22)
- Other* (73)

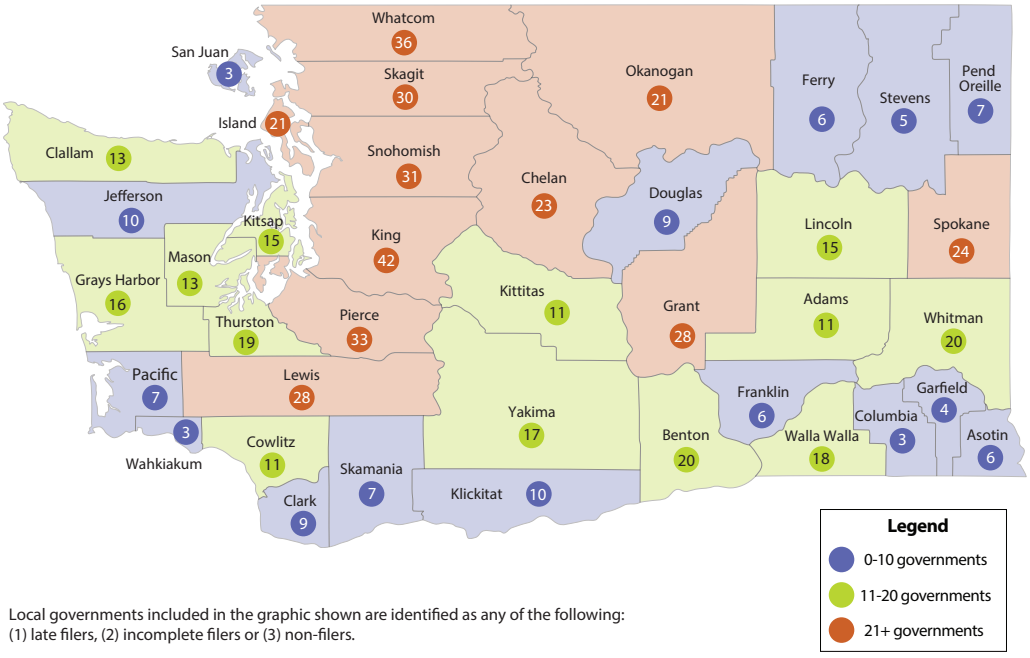
***Other:** Mosquito/Pest/Weed District, Park and Recreation District, City/Town, Economic/Industrial Development, Public Development Authority, Emergency Management Service, Flood Control Districts, Housing Authorities, Public Utility Districts , Insurance Pool/Risk Management, Public Facilities District, Water Conservancy Board, Area Agency on Aging, Miscellaneous, Port/Airport District, Transportation Authority*

Local governments included in the chart shown are identified as any of the following: (1) late filers, (2) incomplete filers or (3) non-filers for each of the last three consecutive fiscal years (2011-2013).

How widespread is the problem?

The problem of missing or late reports is something that occurs across the state. In 2013, the 611 local governments that did not file a report varies greatly by county, as shown in the map below. The highest numbers of non-filing governments were found in the counties along the northern I-5 corridor and in the mid-eastern part of the state. King, Whatcom, Pierce, Snohomish and Skagit counties each had 30 or more non-filing governments.

Figure 3 - Local governments that did not file as required for 2013



Local governments included in the graphic shown are identified as any of the following: (1) late filers, (2) incomplete filers or (3) non-filers.

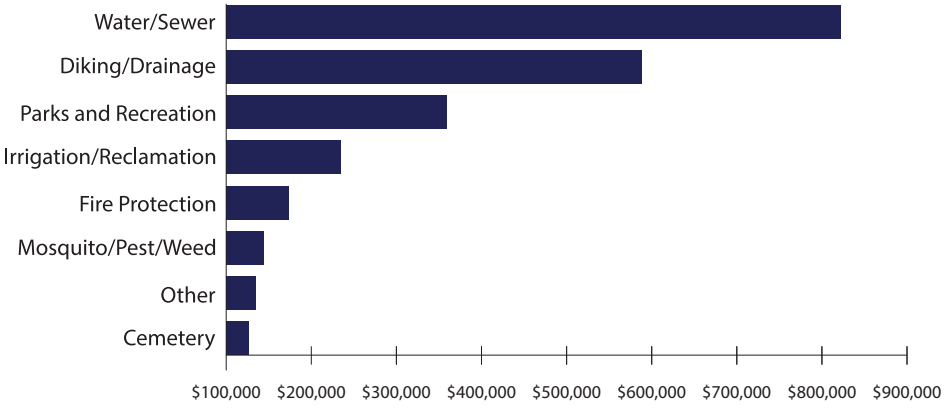
What are the consequences of not filing annual financial reports?

Local governments spent more than $2.2 million that remains unaudited

If local governments do not file annual reports as required, the Auditor's Office cannot independently review the public funds they received or how they spent them. Between 2011 and 2012, more than $2.2 million in expenditures could not be audited because local governments did not submit their annual financial reports as required.

There are consequences for taxpayers and local governments for unaudited public funds. This lack of transparency makes it difficult, if not impossible for taxpayers to hold local governments accountable. This indication of a lack of fiscal responsibility may lead to reduced future funding and other negative consequences. **Appendix B** lists local governments with unaudited public funds. As **Figure 4** shows, unaudited public expenditures are not limited to a single government type.

Figure 4 - Unaudited expenditures by local government types



Unaudited funds risk negative consequences

Local governments may encounter a range of consequences for not filing their reports as required.

- **Denial of grant funding:** State and federal agencies use annual report data to determine if governments are eligible for funding. Local governments have been denied emergency federal funding due to not filing annual reports as required.
- **Poor bond ratings:** Bond rating agencies review the financial data submitted to the Auditor's Office to rate bonds issued by the government. An absence of up-to-date financial data can lead to poor bond ratings.
- **Legislature:** The State Legislature uses the financial information disclosed in the annual reports to appropriate public funds to state and local governments. The lack of financial data inhibits their ability to assess the needs of different governments for funding.
- **Trouble arranging credit and loans:** It can become much harder for a local government to obtain loans, lines of credit, and credit cards if banks or lenders cannot access annual report information.
- **Constituent dissatisfaction:** Local government elected and appointed officials may face criticism from taxpayers and the media for this lack of transparency and accountability.

Most common reasons local governments are not filing

The most commonly faced obstacles to filing reports arise from the very nature of local governments: tight budgets, part-time staff or volunteers, and inadequate oversight by elected or appointed officials.

- **Lack of resources:** Limited or restricted budgets can prevent local governments from purchasing computers or accounting software and hiring staff or contractors with necessary skills.
- **Lack of experience:** Turnover is not uncommon at local governments. New employees or volunteers, even as board members, often have little experience with computers and the legal requirements around financial recordkeeping, conducting and recording organizational business at meetings, and fiscal reporting.
- **Lack of trained financial personnel:** Providing necessary training to enable existing staff to conduct fiscal tasks can be just as impossible on a tight budget. Additionally, many small local governments rely on volunteers to help conduct daily business.
- **Inadequate oversight:** Elected or appointed officials may not be able to provide much guidance in the preparation of financial reports, leaving staff at a loss for how to proceed. Additionally, some governing bodies for local governments meet only once a year with little time to discuss fiscal oversight.
- **Inadequate technology:** In some small local governments, staff or volunteers may not have access to a computer, let alone internet access, and they may not have the technical know-how to use it effectively. Old equipment and out-of-date software can slow even those with good computer skills.

Dissolving the burden of reporting

Local governments may no longer be operational; however, their reporting and audit requirements remain until they have been formally dissolved.

The State Auditor's Office reaches out and provides resources to local governments

Auditor Troy Kelley committed additional resources for education and training

We contact local governments throughout the year to ensure annual reports are filed on time. However, in 2014, State Auditor Troy Kelley dedicated additional resources for outreach to local governments, which includes the following:

- **Trainings:** In early 2014, we provided a free, in-person, annual reporting class tailored to the needs of local governments, with the goal of helping them file their annual reports. Trainers traveled to all 39 counties in the state over two months and met face-to-face with employees and managers representing more than 600 local governments. This training allowed local governments to minimize travel and training costs, yet receive reliable guidance and answers to specific annual reporting questions.
- **Workshops:** We also launched a free, monthly workshop in fall of 2014. Within the workshop, local governments are guided in how reporting requirements can be accomplished through the online filing system. Workshops take place at the Sunset Point Building in Olympia and are offered once a month (depending on attendance). Computers are available on site along with local government support specialists ready to answer all annual report related questions.
- **Online Annual Financial Report Filing:** The online annual reporting system went live in 2012 and is fast becoming recognized as the quick and easy way to file annual reports. As an added bonus, using the online system allows governments to easily generate print-ready financial statements. Access to the online filing system is through the client portal at **https://portal.sao.wa.gov/saoportal**.
- **Auditor's Office Helpdesk:** Our Helpdesk can answer any question that arises about filing an annual financial report. Subject-matter specialists will answer user questions, often within one business day. The Helpdesk is also reached through the client portal at **https://portal.sao.wa.gov/saoportal**.
- **Local Government Performance Center:** Need to eliminate waste, improve program results and save money? Our Local Government Performance Center (LGPC) can help, thanks to their expertise in Lean processes and productivity. More information about the LGPC is online at **http://www.sao.wa.gov/local/Pages/LGPC.aspx**.

"After the presentation, I walked away reassured that if there is a problem, there is a lot of professional support that I can lean on."

– Library District

"Thank you for a job well done and thinking of the little districts that don't have much money and/or time for personnel to attend a full day's training."

– Cemetery District

Appendix A – Non-filers for Three Consecutive Years

This table shows local governments that have not filed as required for three consecutive years (2011-2013).

Key: N = Not filed. I = Incomplete filing. L = Late filing.

County	Government name	FY 2013	FY 2012	FY 2011
Adams	Adams County Parks and Recreation District No 4	L	L	N
	Adams County Public Hospital District No 2	L	L	L
	Adams County Public Hospital District No 3	N	I	N
	Town of Hatton	I	N	L
	Washtucna Public Development Authority	N	N	I
Asotin	Asotin County Public Transportation Benefit Area	I	I	I
Benton	Benton County Drainage District No 9	I	L	L
	Benton County Fire Protection District No 3	N	L	L
	Benton County Water Conservancy Board	I	I	L
	Kennewick Public Facilities District	N	N	N
	Kiona Irrigation District	I	L	L
	Prosser Fire Protection District No 3	N	L	L
Chelan	Chelan County Cemetery District No 1	L	L	I
	Chelan County Cemetery District No 5	N	L	L
	Chelan County Public Hospital District No 1	L	L	L
	Millerdale Irrigation District	I	N	L
	Stemilt Irrigation District	N	N	N
Clallam	Clallam County Fire Protection District No 6	L	L	I
	Cline Irrigation District	I	L	L
	Dungeness Irrigation District	N	N	N
	Highland Irrigation District	L	L	I
Clark	Clark County Cemetery District No 5	L	N	L
	Clark County Fire Protection District No 10	N	L	N
	Clark County Industrial Revenue Bond Corporation	N	I	N
	Port of Camas Washougal Public Industrial Development Corporation	L	N	N
Cowlitz	Cowlitz County Cemetery District No 5	I	L	L
	Cowlitz County Fire Protection District No 3	N	N	I
	Cowlitz County Fire Protection District No 6	N	N	N
	Cowlitz County Public Utility District No 1	L	L	L
	Kalama Industrial Development Corporation Port of	N	N	N
	Longview Industrial Development Corporation Port of	L	N	N
	Port of Woodland Industrial Development Corporation	L	N	N
Douglas	Bridgeport Bar Irrigation District	L	N	L
	Douglas County Fire Protection District No 4	I	N	I
	Greater Bar Water District	I	I	I
	Palisades Irrigation District	N	N	L

County	Government name	FY 2013	FY 2012	FY 2011
Ferry	Ferry County Emergency Medical Services District	N	L	N
	Ferry County Public Hospital District No 1	L	I	N
	Public Utility District No 1 of Ferry County	N	N	N
Franklin	Franklin County Fire Protection District No 1	L	L	N
	Smith Canyon Irrigation District	N	N	N
Garfield	Garfield County Public Hospital District No 1	L	I	N
	Garfield Public Development Authority	N	N	I
Grant	Beverly Water District	L	L	L
	Cascade Valley Water District	L	N	N
	Central Washington Public Utilities Unified Insurance Program Trust	N	N	N
	City of Grand Coulee	N	L	L
	Douglas Grant Lincoln & Okanogan Counties Public Hospital District No 6	N	L	L
	Grant County Cemetery District No 3	N	N	N
	Grant County Cemetery District No 4	N	N	I
	Grant County Fire Protection District No 13	I	L	L
	Grant County Mosquito Control District No 1	N	N	N
	Grant County Mosquito Control District No. 2	N	N	L
	Grant County Mosquito Control District No. 3	L	L	L
	Grant County Port District No 1 Industrial Development Corporation	L	N	N
	Grant County Public Hospital District No 2	N	N	N
	Grant County Public Hospital District No 5	N	L	N
	Grant County Weed District No 1	N	I	N
	Grant County Weed District No 51A	N	N	N
	Grant County Weed District No 52A	I	L	L
	Quincy Cemetery District No 1	N	L	L
	Royal Water District	I	N	N
Grays Harbor	Grays Harbor County Drainage District No 6	L	L	L
	Grays Harbor County Fire Protection District No 14	L	L	L
	Grays Harbor County Fire Protection District No 16	L	N	N
	Grays Harbor County Public Hospital District No 1	L	L	L
	South Beach Ambulance Services	N	N	N
	South Beach Parks and Recreation District	N	N	N
Island	Admirals Cove Water District	L	L	L
	Crockett Lake Water District	L	L	N
	Freeland Water District	L	N	N
	Holmes Harbor Sewer District	I	N	N
	Island County Cemetery District No 2	L	L	L
	Island County Drainage District No 1	N	N	N

County	Government name	FY 2013	FY 2012	FY 2011
	Island County Drainage District No 5	N	N	N
	Island County Emergency Services Communications Center	N	N	I
Island, continued	Juniper Beach Water District	N	N	N
	Lagoon Point Water District	L	L	L
	Whidbey Island Public Hospital District	N	N	I
	Jefferson County Public Hospital District No 2	L	L	L
Jefferson	Jefferson County Water District No 2	L	L	L
	Port Ludlow Drainage District	L	L	L
	East King County Regional Water Association	N	L	L
	Eastside Public Safety Communications Agency	I	L	I
	Highlands Sewer District	L	L	L
	King County Drainage District No 13	L	N	N
	King County Drainage District No 5	I	N	N
	King County Drainage District No 6	I	I	L
	King County Fire Protection District No 14	N	N	I
King	King County Fire Protection District No 2	N	I	L
	King County Fire Protection District No 24	N	N	N
	King County Fire Protection District No 31	N	N	N
	King County Museum of Flight Authority	N	N	N
	Redmond Public Corporation	N	N	N
	Vashon Maury Park and Recreation District	L	L	L
	Washington State Major League Baseball Stadium Public Facilities District	N	N	N
Kitsap	Sunnyslope Water District	I	L	L
	Cascade Irrigation District	N	N	N
Kittitas	Kittitas County Fire Protection District No 8	L	L	L
	Kittitas County Sewer District No 1	N	N	N
	Dallesport Water District	N	L	N
	Klickitat County Cemetery District No 1	I	N	N
	Klickitat County Cemetery District No 3	N	L	L
Klickitat	Klickitat County Drainage District No 1	N	N	N
	Klickitat County Fire Protection District No 1	L	L	L
	Klickitat County Fire Protection District No 10	N	N	N
	Klickitat County Fire Protection District No 8	N	I	L

County	Government name	FY 2013	FY 2012	FY 2011
Lewis	Chehalis River Basin Flood Control Authority	N	N	N
	East Lewis County Public Development Authority	I	N	I
	Interlocal Organization of Lewis County Rural Fire Protection Districts 2, 15 & 7	I	N	N
	Lewis County Cemetery District No 1	L	L	L
	Lewis County Cemetery District No 2	L	L	L
	Lewis County Cemetery District No 3	N	N	I
	Lewis County Cemetery District No 4	I	L	L
	Lewis County Cemetery District No 7	L	L	L
	Lewis County Cemetery District No 9	N	N	L
	Lewis County Fire Protection District No 3	L	N	L
	Lewis County Fire Protection District No 8	N	N	N
	Lewis County Public Hospital District No 1	L	N	N
	Lewis County Water District No 1	N	L	L
	Lewis County Water District No 2	N	N	N
	Lewis County Water Sewer District No. 5	N	I	L
Lincoln	Adams/Lincoln County Fire Protection District No 3	N	I	L
	Lincoln County Cemetery District No 1	N	N	N
	Lincoln County Cemetery District No 6	I	N	N
	Lincoln County Cemetery District No 7	N	N	N
	Lincoln County Fire Protection District No 4	I	N	L
	Reardan Area Public Development Authority	N	N	N
	Town of Reardan	L	L	L
Mason	Belfair Water District	L	L	N
	Mason County Emergency Communications Center	L	L	L
	Mason County Fire Protection District No 11	I	L	L
	Mason County Fire Protection District No 17	N	N	N
	Trails End Water District	I	N	N
Okanogan	Caribou Trail Professional Medical Services Group	L	L	L
	Housing Authority of Brewster	N	N	I
	Okanogan County Fire District No 16	L	L	L
	Okanogan County Fire Protection District No 1	I	I	L
	Okanogan County Fire Protection District No 10	L	L	I
	Okanogan County Fire Protection District No 4	L	L	L
	Okanogan County Fire Protection District No 6	N	N	N
	Okanogan County Fire Protection District No 7	N	N	N
	Okanogan County Public Hospital District No 3	L	L	L
	Okanogan County Public Utility District No 1	N	I	I
	Okanogan-Douglas District Hospital No 1	L	N	L
	Oroville Emergency Medical Service District	L	L	L

County	Government name	FY 2013	FY 2012	FY 2011
Pacific	Pacific County Dike District No 3	N	L	L
	Pacific County Fire Protection District No 2	N	N	N
	Pacific County Fire Protection District No 7	N	N	N
	Pacific County Public Healthcare Services District No 3	L	L	L
	Pacific County Public Hospital District No 2	L	L	L
Pend Oreille	Pend Oreille County Cemetery District No 3	N	N	N
	Pend Oreille County Dike District No 2	N	N	N
	Pend Oreille County Public Hospital District No 1	L	L	L
	Pondoray Shores Water and Sewer District	N	N	N
	Sacheen Lake Water and Sewer District	L	L	L
Pierce	Burnett Water District	L	L	L
	City of Fife	L	L	L
	Economic Development Corporation of Pierce County	N	L	L
	Elkhorn Water District	N	N	N
	Foss Waterway Development Authority	N	N	N
	Lake Louise Weed Removal District	N	N	N
	Lake Ohop Weed Removal District	N	N	N
	Lake Steilacoom Weed Removal District	N	N	N
	Metropolitan Park District of Tacoma	I	I	I
	Pierce County Drainage District No 23	N	N	N
	Pierce County Drainage District No 25	N	L	L
	Pierce County Drainage District No 26	I	N	N
	Valley Water District	I	L	N
San Juan	San Juan County Public Hospital District No 1	L	L	L
Skagit	Bullerville Utility District	N	N	N
	Port of Anacortes Industrial Development Corporation	N	N	N
	Skagit County Cemetery District No 2	I	L	L
	Skagit County Dike District No 19	N	N	N
	Skagit County Dike District No 4	N	N	N
	Skagit County Dike District No 9	N	N	N
	Skagit County Drainage District No 17	N	N	N
	Skagit County Drainage District No 18	N	N	N
	Skagit County Drainage District No 19	L	L	N
	Skagit County Drainage District No 21	N	N	N
	Skagit County Public Hospital District No 304	N	L	L
Skamania	Columbia Gorge Housing Authority	N	N	N
	Skamania County Fire Protection District No 6	I	L	L

County	Government name	FY 2013	FY 2012	FY 2011
Snohomish	Lake Ketchum Maintenance	N	N	N
	Robe Valley Flood Control District	N	N	N
	Snohomish County Dike and Drainage Improvement District No 7	N	N	I
	Snohomish County Diking District No 2	N	N	N
	Snohomish County Diking District No 4	N	N	N
	Snohomish County Drainage District No 12	N	N	L
	Snohomish County Fire Protection District No 19	N	N	N
	Snohomish County Fire Protection District No 23	I	N	N
	Snohomish County Public Hospital District No 1	L	L	L
	Stillaguamish Flood Control	I	I	I
Spokane	Carnhope Irrigation District No 7	I	N	N
	Hutchinson Irrigation District No 16	N	N	N
	North Spokane Irrigation District No 8	N	N	I
	Spokane County Cemetery District No 3	N	N	N
	Spokane County Fire Protection District No 2	I	I	N
	Spokane Housing Authority	N	N	N
	Trentwood Irrigation District No 3	I	L	L
	Velview Water District No 13	N	N	N
Stevens	Stevens County Fire Protection District No 3	L	L	L
	Stevens County Fire Protection District No 7	N	N	N
Thurston	City of Tumwater	N	L	L
	Hopkins Drainage District No. 2	N	N	N
	Thurston County Cemetery District No 2	N	N	N
	Thurston County Drainage District No 3	N	N	N
	Thurston County Fire Protection District No 5	N	L	I
	Thurston County Housing Authority	N	N	N
Wahkiakum	Grays River Habitat Enhancement District	N	N	N
	Wahkiakum County Dike Improvement District No 4	I	N	N
Walla Walla	Blalock Orchard Irrigation District No 12	N	N	I
	Burbank Water District No 4	L	L	L
	City of Prescott	I	N	N
	Consolidated Irrigation District No 14	N	L	N
	Eastside Irrigation District No 6	I	N	N
	Orchard Irrigation District No 10	L	L	L
	Touchet Valley Irrigation District No 16	N	N	N

County	Government name	FY 2013	FY 2012	FY 2011
Walla Walla, continued	Touchet-Lowden Mosquito District	N	I	I
	Waitsburg Coppei Flood Control District	N	N	N
	Waitsburg Park and Recreation District	N	N	N
	Walla Walla County Fire Protection District No 7	L	L	L
	Westside Irrigation District No 5	I	N	N
Whatcom	Butler Drainage District	N	L	L
	Housing Authority of the City of Bellingham	N	N	N
	Lynden Regional Park and Recreation District	L	L	L
	Lynden Watershed District	L	L	L
	McCaulay Creek Flood Control	N	L	L
	Whatcom County Cemetery District No 2	L	I	L
	Whatcom County Cemetery District No 7	N	N	N
	Whatcom County Consolidated Drainage District No 20	N	L	L
	Whatcom County Consolidated Drainage District No 21	N	L	L
	Whatcom County Consolidated Drainage District No 31	N	L	L
	Whatcom County Diking District No 1	N	L	L
	Whatcom County Diking District No 2	N	L	N
	Whatcom County Diking District No 3	N	L	L
	Whatcom County Diking District No 4	N	L	L
	Whatcom County Drainage District No 2	N	L	L
	Whatcom County Drainage District No 3	N	L	L
	Whatcom County Drainage Improvement District No 1	N	L	L
	Whatcom County Drainage Improvement District No 15	N	L	L
	Whatcom County Drainage Improvement District No 17	N	L	L
	Whatcom County Drainage Improvement District No 30	N	L	L
	Whatcom County Drainage Improvement District No 30A	N	L	N
	Whatcom County Drainage Improvement District No 5	N	L	L
	Whatcom County Drainage Improvement District No 6	N	L	L
	Whatcom County Drainage Improvement District No 7	N	L	L
	Whatcom County Housing Authority	N	N	N

County	Government name	FY 2013	FY 2012	FY 2011
Whitman	Tekoa Public Development Authority	N	N	N
	Whitman County Cemetery District No 1	N	N	N
	Whitman County Cemetery District No 3	N	N	I
	Whitman County Cemetery District No 7	L	L	L
	Whitman County Fire Protection District No 4	I	L	L
	Whitman County Park and Recreation District No 3	L	L	L
	Whitman County Park and Recreation District No 5	N	N	N
	Whitman County Park and Recreation District No 6	L	N	N
	Whitman County Parks and Recreation District No 7	N	N	N
	Whitman County Public Hospital District No 2	L	I	L
Yakima	Buena Irrigation District	N	N	N
	City of Sunnyside	I	L	L
	City of Union Gap	L	L	L
	Port of Grandview	L	L	L
	Roza Irrigation District	L	L	L
	South Naches Irrigation District	L	I	N
	Yakima County Fire Protection District No 1	N	N	N
	Yakima County Fire Protection District No 9	N	N	N
	Yakima County Water Conservancy Board	N	N	N

Appendix B – Local Governments with Unaudited Expenditures– Fiscal years 2011-2012

County	Government Name (as of audit)	2011	2012
Adams	Adams County Water District No. 1	X	
	Washtucna Public Development Authority	X	X
Chelan	Wenatchee Chiwawa Irrigation District	X	X
Franklin	Smith Canyon Irrigation District	X	X
Grant	Town of Krupp		X
Island	Island County Drainage District No. 5	X	X
King	King County Drainage District No. 13	X	X
	King County Drainage District No. 5	X	X
	King County Fire Protection District No. 31	X	X
Klickitat	Klickitat County Drainage District No. 1	X	X
	Klickitat County Fire Protection District No. 10	X	X
Lewis	Lewis County Water District No. 3	X	X
Lincoln	Lakeview Sewer District No. 1	X	X
	Lincoln County Cemetery District No. 6	X	X
	Lincoln County Fire Protection District No. 9	X	
Pend Oreille	Pend Oreille County Dike District No. 2	X	X
Pierce	Pierce County Drainage District No. 26	X	X
Skagit	Skagit County Dike District No. 9	X	X
Snohomish	Lake Ketchum Maintenance District	X	X
	Robe Valley Flood Control District	X	X
	Snohomish County Diking District No. 4	X	X
Spokane	Spokane County Cemetery District No. 3	X	X
	Velview Water District No. 13	X	X
Thurston	Hopkins Drainage District No. 2	X	X
	Thurston County Drainage District No. 3	X	X
Wahkiakum	Wahkiakum County Dike Improvement District No. 4	X	
Walla Walla	Orchard Irrigation District No. 10	X	X
	Touchet Valley Irrigation District No. 16	X	
	Waitsburg Coppei Flood Control District	X	
	Waitsburg Park and Recreation District	X	X
	Walla Walla County Noxious Weed Board	X	X
	Walla Walla County Water Conservancy Board	X	X
Whitman	Tekoa Public Development Authority	X	X
	Whitman County Park and Recreation District No. 4	X	X
	Whitman County Park and Recreation District No. 6	X	X
Yakima	Yakima County Water Conservancy Board	X	X

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.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as fraud, state whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our website and through our free, electronic subscription service. We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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