



Washington State Auditor's Office

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Accountability Audit Report

Snohomish County Emergency Radio System (SERS)

For the period January 1, 2014 through December 31, 2015

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Washington State Auditor's Office

October 6, 2016

Board of Directors
Snohomish County Emergency Radio System
Marysville, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for System operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the System's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

We identified areas in which the System could make improvements.

The System reported a potential loss to our Office related to an employee using public funds for personal purchases. Our Office's investigation confirmed the loss, and recommended that the System continue to develop and strengthen controls over the review and approval of general disbursements, credit cards, and fuel card charges. We further recommended the System establish formal tracking procedures over assets including surplus items and equipment maintained by employees to ensure adequate oversight and monitoring for safeguarding public resources. Lastly, we recommended the System seek recovery of the misappropriated funds and related investigation costs.

These recommendations were included as a separate investigation report. That report is available on our website at: <http://portal.sao.wa.gov/ReportSearch>.

About the audit

This report contains the results of our independent accountability audit of the Snohomish County Emergency Radio System from January 1, 2014 through December 31, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the System's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- General disbursements
- Credit card expenses
- Fuel card purchases
- Surplus of assets
- Payroll

RELATED REPORTS

Special investigations

During the current audit period, the State Auditor's Office issued a report on a misappropriation of public funds at the System. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE SYSTEM

The Snohomish County Emergency Radio System was formed in 1999 to provide enhanced emergency communication services to Snohomish County. The System is responsible for the design, development, financing, acquisition, operation, maintenance and repair of the 800-megahertz emergency radio system.

The System was created via an interlocal agreement between the cities of Brier, Edmonds, Everett, Lynnwood, Marysville, Mill Creek, Mountlake Terrace, Mukilteo and Woodway and Snohomish County. In 2013, the System voted in Fire District One as a member.

An 11-member Board of Directors is appointed by the cities and county governing the System. The Board appoints a Manager to oversee the System's daily operations as well as its eight employees. Operating expenses totaled \$3,594,662 in 2014 and \$3,730,728 in 2015.

Contact information related to this report	
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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Snohomish County Emergency Radio System at <http://portal.sao.wa.gov/ReportSearch>.

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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