



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Financial Statements Audit Report

Snohomish County Fire Protection District No. 12

For the period January 1, 2012 through December 31, 2013

Published October 23, 2014

Report No. 1012802





Washington State Auditor
Troy Kelley

October 23, 2014

Board of Directors
Snohomish County Fire Protection District No. 12
Marysville, Washington

Report on Financial Statements

Please find attached our report on Snohomish County Fire Protection District No. 12's financial statements.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

TROY KELLEY
STATE AUDITOR

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Snohomish County Fire Protection District No. 12 January 1, 2012 through December 31, 2013

Board of Directors
Snohomish County Fire Protection District No. 12
Marysville, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Snohomish County Fire Protection District No. 12, Snohomish County, Washington, as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated September 23, 2014.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed or permitted by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a

deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

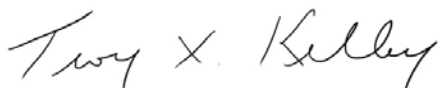
COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



TROY KELLEY
STATE AUDITOR

September 23, 2014

Independent Auditor's Report on Financial Statements

Snohomish County Fire Protection District No. 12 January 1, 2012 through December 31, 2013

Board of Directors
Snohomish County Fire Protection District No. 12
Marysville, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Snohomish County Fire Protection District No. 12, Snohomish County, Washington, for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 9.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, Snohomish County Fire Protection District No. 12 has prepared these financial statements using accounting practices prescribed or permitted by Washington State statutes and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Snohomish County Fire Protection District No. 12, for the years ended December 31, 2013 and 2012, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Snohomish County Fire Protection District No. 12, as of December 31, 2013 and 2012, or the changes in financial position or cash flows for the years then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2014 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on

compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR

September 23, 2014

Financial Section

Snohomish County Fire Protection District No. 12 January 1, 2012 through December 31, 2013

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2013

Fund Resources and Uses Arising from Cash Transactions – 2012

Notes to Financial Statements – 2013

Notes to Financial Statements – 2012

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		001 General
Beginning Cash and Investments		
30810	Beg Fund Bal-Reserved	114,552
30880	Beg Fund Bal-Unreserved	2,084,393
38800/58800	Prior Period Adjustments, net	0
Operating Revenues		
310	Taxes	2,859,433
320	Licenses & Permits	0
330	Intergovernmental Revenues	0
340	Charges for Goods and Services	0
350	Fines & Penalties	0
360	Miscellaneous Revenues	10,718
Total Operating Revenues:		2,870,151
Operating Expenditures		
510	General Government	0
520	Public Safety	2,837,553
598	Intergovernmental Payments	0
Total Operating Expenditures:		2,837,553
Net Operating Increase (Decrease):		32,598
Nonoperating Revenues		
370, 380, 395, 398	Other Financing Sources	0
391-393	Debt Proceeds	0
397	Transfers-In	0
Total Nonoperating Revenues:		0
Nonoperating Expenditures		
580, 596, 599	Other Financing Uses	0
591-593	Debt Service	0
594-595	Capital Expenditures	0
597	Transfers-Out	0
Total Nonoperating Expenditures:		0
Increase (Decrease) in Cash and Investments		32,598
Ending Cash and Investments		
50810	End Fund Bal-Reserved	123,555
50880	End Fund Balance-Unreserved	2,107,988

The accompanying notes are an integral part of this Statement.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

BARS Code		001 Current Expense
Beginning Cash and Investments		
30810	Beg Fund Bal-Reserved	112,162
30880	Beg Fund Bal-Unreserved	2,043,450
38800/58800	Prior Period Adjustments, net	0
Operating Revenues		
310	Taxes	3,005,341
320	Licenses & Permits	0
330	Intergovernmental Revenues	0
340	Charges for Goods and Services	0
350	Fines & Penalties	0
360	Miscellaneous Revenues	13,418
Total Operating Revenues:		3,018,759
Operating Expenditures		
510	General Government	2,549
520	Public Safety	0
598	Intergovernmental Payments	3,006,377
Total Operating Expenditures:		3,008,926
Net Operating Increase (Decrease):		9,833
Nonoperating Revenues		
370, 380, 395, 398	Other Financing Sources	33,500
391-393	Debt Proceeds	0
397	Transfers-In	0
Total Nonoperating Revenues:		33,500
Nonoperating Expenditures		
580, 596, 599	Other Financing Uses	0
591-593	Debt Service	0
594-595	Capital Expenditures	0
597	Transfers-Out	0
Total Nonoperating Expenditures:		
Increase (Decrease) in Cash and Investments		43,333
Ending Cash and Investments		
50810	End Fund Bal-Reserved	114,552
50880	End Fund Balance-Unreserved	2,084,393

The accompanying notes are an integral part of this Statement.

Notes to Financial Statements
Snohomish County Fire District 12
Period Ending December 31, 2013

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Snohomish County Fire District 12 is a special purpose government that provides fire protection and emergency medical services to the general public and is supported primarily through property taxes. The District was incorporated in 1952 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

A. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the District:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

B. Basis of Accounting

The Snohomish County Fire District 12 reports financial activity using the revenue and expenditure classifications, statements and schedules contained in the *Cash Basis Budgeting Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid. As allowed by the Snohomish County Treasurer, the District utilizes a 20-day open period to satisfy obligations incurred during the previous reporting period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

C. Cash

It is the District's policy to invest all temporary cash surpluses. The amount is included on the statement of fund resources and uses arising from cash transactions as cash and investments.

D. Deposits

The District's deposits and certificates of deposit are covered by The Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The capital assets of the Snohomish County Fire District 12 are recorded as expenditures when purchased.

F. Reserved Fund Balance

As of December 31, 2013, the District had a reserved fund balance of \$123,555. This balance represents restricted revenues derived from the District's property tax levy for EMS services.

NOTE 2 – BUDGETS

The Snohomish County Fire District 12 adopts annual appropriated budgets for Current Expense 001 and Reserve 002 funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the end of the District's 20-day open period after the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
Current Expense 001	\$2,877,137	\$2,837,553	\$39,584
Reserve 002	\$0	\$0	\$0

NOTE 3 – PROPERTY TAXES

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed during the month as they are received and reported after the end of each month.

Property tax revenues are recognized when cash is received by Snohomish County Fire District 12. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The Snohomish County Fire District 12 regular levy for the year 2013 was \$1.50 per \$1,000 on an assessed valuation of \$1,412,003,870 for a total regular levy of \$2,118,006.

The Snohomish County Fire District 12 EMS levy for the year 2013 was \$0.50 per \$1,000 on an assessed valuation of \$1,418,973,370 for a total additional levy of \$709,487.

As of December 31, 2013, the outstanding property taxes receivable was \$130,494.

NOTE 4 – INVESTMENTS

The Snohomish County Fire District 12 investments are held by the Snohomish County Treasurer as its agent in the District's name. Investments by type at December 31, 2013, were as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Pool / SCFD 12	\$ 831,110
County Pool / SCFD 12	\$ 1,391,428
Total	<u>\$ 2,222,538</u>

NOTE 5 - OTHER DISCLOSURES

MARYSVILLE FIRE DISTRICT INTERLOCAL AGREEMENT (JOINT COOPERATIVE)

Effective January 1, 1992, Snohomish County Fire District 12 entered into an interlocal agreement with the City of Marysville to create the Marysville Fire District, an interlocal agency which operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts. Marysville Fire District is governed by a six member Board of Directors consisting of three Fire District 12 Commissioners and three appointed City of Marysville Council members. All property taxes levied by Fire District 12 are disbursed to Marysville Fire District in equal monthly installments. Financial contribution by the City of Marysville is an amount equal to the Regular and EMS Levy rates for property taxes assessed by Fire District 12 multiplied by the total assessed value of taxable properties located within the City limits, including new construction and utilities, calculated on the same basis as Fire District 12. This contribution is paid to Marysville Fire District in equal monthly installments. Financial contribution for year ended December 31, 2013 is as follows:

<u>Agency</u>	<u>Contribution</u>
Snohomish County Fire District 12	\$ 2,827,492
City of Marysville	\$ 8,953,050
Total	<u>\$ 11,780,542</u>

BARS ACCOUNT CODE RESTRUCTURE

Applicable beginning for the 2013 reporting period, BARS account codes were restructured as prescribed by the Washington State Auditor's Office. As such, BARS major expenditure classification 51X and BARS expenditure account code 598 were removed for fire district use and corresponding expenditures were reassigned to the BARS major expenditure classification 52X.

SUBSEQUENT EVENTS

On June 2, 2014, the District was notified by the Snohomish County Assessor's Office of the financial impacts related to the United States Court of Appeals for the Ninth Circuit ruling determined in *Confederated Tribes of the Chehalis Reservation v. Thurston County Board of Equalization*, 724 F.3d 1153 (9th Cir. 2013). This ruling exempts permanent improvements on tribal trust land from property taxation. The District will be required to refund local taxpayers approximately \$500,653 for taxes paid on tribal properties between June 2011 and December 31, 2014. The refund amount noted reflects total tax loss, actual cash refunds will be less after delinquent tax balances are cleared from liability to the District.

Notes to Financial Statements
Snohomish County Fire District 12
Period Ending December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Snohomish County Fire District 12 is a special purpose government that provides fire protection and emergency medical services to the general public and is supported primarily through property taxes. The District was incorporated in 1952 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

A. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the District:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

B. Basis of Accounting

The Snohomish County Fire District 12 reports financial activity using the revenue and expenditure classifications, statements and schedules contained in the *Cash Basis Budgeting Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid. As allowed by the Snohomish County Treasurer, the District utilizes a 20-day open period to satisfy obligations incurred during the previous reporting period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

C. Cash

It is the District's policy to invest all temporary cash surpluses. The amount is included on the statement of fund resources and uses arising from cash transactions as cash and investments.

D. Deposits

The District's deposits and certificates of deposit are covered by The Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The capital assets of the Snohomish County Fire District 12 are recorded as expenditures when purchased.

F. Reserved Fund Balance

As of December 31, 2012, the District had a reserved fund balance of \$114,552. This balance represents restricted revenues derived from the District's property tax levy for EMS services.

NOTE 2 – BUDGETS

The Snohomish County Fire District 12 adopts annual appropriated budgets for Current Expense 001 and Reserve 002 funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the end of the District's 20-day open period after the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
Current Expense 001	\$3,047,832	\$3,008,926	\$38,906
Reserve 002	\$0	\$0	\$0

NOTE 3 – PROPERTY TAXES

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed during the month as they are received and reported after the end of each month.

Property tax revenues are recognized when cash is received by Snohomish County Fire District 12. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The Snohomish County Fire District 12 regular levy for the year 2012 was \$1.50 per \$1,000 on an assessed valuation of \$1,501,215,224 for a total regular levy of \$2,251,823.

The Snohomish County Fire District 12 EMS levy for the year 2012 was \$0.50 per \$1,000 on an assessed valuation of \$1,509,108,024 for a total additional levy of \$754,554.

As of December 31, 2012, the outstanding property taxes receivable was \$164,766.

NOTE 4 – INVESTMENTS

The Snohomish County Fire District 12 investments are held by the Snohomish County Treasurer as its agent in the District's name. Investments by type at December 31, 2012, were as follows:

<u>Type of Investment</u>	<u>Balance</u>
State Pool / SCFD 12	\$ 803,817
County Pool / SCFD 12	\$ 1,391,428
Total	<u>\$ 2,195,245</u>

NOTE 5 - OTHER DISCLOSURES

MARYSVILLE FIRE DISTRICT INTERLOCAL AGREEMENT (JOINT COOPERATIVE)

Effective January 1, 1992, Snohomish County Fire District 12 entered into an interlocal agreement with the City of Marysville to create the Marysville Fire District, an interlocal agency which operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts. Marysville Fire District is governed by a six member Board of Directors consisting of three Fire District 12 Commissioners and three appointed City of Marysville Council members. All property taxes levied by Fire District 12 are disbursed to Marysville Fire District in equal monthly installments. Financial contribution by the City of Marysville is an amount equal to the Regular and EMS Levy rates for property taxes assessed by Fire District 12 multiplied by the total assessed value of taxable properties located within the City limits, including new construction and utilities, calculated on the same basis as Fire District 12. This contribution is paid to Marysville Fire District in equal monthly installments. Financial contribution for year ended December 31, 2012 is as follows:

<u>Agency</u>	<u>Contribution</u>
Snohomish County Fire District 12	\$ 3,006,377
City of Marysville	\$ 9,538,951
Total	<u>\$ 12,545,328</u>

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.

Contact information for the State Auditor's Office	
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