Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

North East King County Regional Public Safety Communication Agency (NORCOM)

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

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Washington State Auditor
Troy Kelley

November 17, 2014

Board of Directors
NORCOM
Bellevue, 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 Agency 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 Agency'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 X. Kelley

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STATE AUDITOR

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AUDIT SUMMARY

Results in brief

In the areas we audited, Agency operations complied with applicable requirements and provided adequate safeguarding of public resources. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of the NORCOM from January 1, 2012 through December 31, 2013.

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 Agency'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:

- Financial condition
- Procurment (personal service contracts)
- Conflict of interest
- Credit card and accounts
- Software conversion
- Payroll disbursements

RELATED REPORTS

Financial

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements.

INFORMATION ABOUT THE AGENCY

The North East King County Regional Public Safety Communication Agency (NORCOM) was formed in November 2008. The Agency was created through an interlocal agreement among seven cities and seven fire districts on the east side of King County. The Agency's purpose is to establish, maintain and operate a public safety communications center. The Agency serves over 700,000 citizens through the 911 system and provides communication services for 16 public entities.

A 15-member Board governs the Agency and appoints an Executive Director to administer its services. The Board is composed of fire chiefs, police chiefs, or city managers from the member cities. In 2013 the Agency employed approximately 86 people. The Agency's 2012 operating budget was $11 million and the 2013 annual operating budget was $11.3 million.

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 NORCOM 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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