



Washington State Auditor's Office

Troy Kelley

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Financial Statements Audit Report

Skagit Emergency Communications Center

(Skagit 911)

Skagit County

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

Published December 15, 2014

Report No. 1013139





Washington State Auditor
Troy Kelley

December 15, 2014

Emergency Management Council
Skagit 911
Mount Vernon, Washington

Report on Financial Statements

Please find attached our report on Skagit 911's financial statements.

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

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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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**

**Skagit 911
Skagit County
January 1, 2012 through December 31, 2013**

Emergency Management Council
Skagit 911
Mount Vernon, 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 Skagit 911, Skagit 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 Center's financial statements, and have issued our report thereon dated December 3, 2014.

We issued an unmodified opinion on the fair presentation of the Center'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 Center using accounting practices prescribed 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 Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 Center'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.

In addition, we noted certain matters that we have reported to the management of the Center in a separate letter dated December 3, 2014.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Center's financial statements are free from material misstatement, we performed tests of the Center'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 Center'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 Center'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.

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

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

December 3, 2014

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Skagit 911 Skagit County January 1, 2012 through December 31, 2013

Emergency Management Council
Skagit 911
Mount Vernon, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Skagit 911, Skagit County, Washington, for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Center's financial statements, as listed on page 10.

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 Center'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 Center'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, Skagit 911 has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using accounting practices prescribed 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 Skagit 911, 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 Agency 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 Skagit 911, 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.

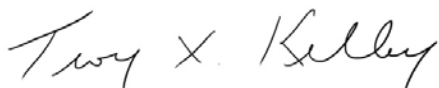
Other Matters

Supplementary and Other Information

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Liabilities are presented for purposes of additional analysis as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2014 on our consideration of the Center’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 Center’s internal control over financial reporting and compliance.



TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

December 3, 2014

FINANCIAL SECTION

**Skagit 911
Skagit County
January 1, 2012 through December 31, 2013**

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2013
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SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2013
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FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		001 Skagit 911
Beginning Cash and Investments		
30810	Beg Fund Bal-Reserved	451,000
30880	Beg Fund Bal-Unreserved	553,764
38800/58800	Prior Period Adjustments, net	0
Operating Revenues		
310	Taxes	0
320	Licenses & Permits	0
330	Intergovernmental Revenues	3,726,711
340	Charges for Goods and Services	815,161
350	Fines & Penalties	0
360	Miscellaneous Revenues	22,673
Total Operating Revenues:		4,564,545
Operating Expenditures		
520	Public Safety	4,367,171
598	Intergovernmental Payments	0
Total Operating Expenditures:		4,367,171
Net Operating Increase (Decrease):		197,374
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	1,352
594-595	Capital Expenditures	492,622
597	Transfers-Out	0
Total Nonoperating Expenditures:		493,974
Increase (Decrease) in Cash and Investments		-296,600
Ending Cash and Investments		
50810	End Fund Bal-Reserved	451,000
50880	End Fund Balance-Unreserved	257,164

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 Skagit 911
Beginning Cash and Investments		
30810	Beg Fund Bal-Reserved	451,000
30880	Beg Fund Bal-Unreserved	388,901
38800/58800	Prior Period Adjustments, net	0
Operating Revenues		
310	Taxes	0
330	Intergovernmental Revenues	3,556,193
340	Charges for Goods and Services	712,379
350	Fines & Penalties	0
360	Miscellaneous Revenues	6,702
Total Operating Revenues:		4,275,274
Operating Expenditures		
510	General Government	0
520	Public Safety	4,094,558
598	Intergovernmental Payments	0
Total Operating Expenditures:		4,094,558
Net Operating Increase (Decrease):		180,716
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	15,853
597	Transfers-Out	0
Total Nonoperating Expenditures:		15,853
Increase (Decrease) in Cash and Investments		164,863
Ending Cash and Investments		
50810	End Fund Bal-Reserved	451,000
50880	End Fund Balance-Unreserved	553,764

The accompanying notes are an integral part of this Statement.

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

Skagit 911 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 another 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.

Skagit 911 was formed on October 1, 1998 and operates under the laws of the state of Washington applicable to a local government. Skagit 911 is a general purpose government and provides Public Safety. Skagit 911 uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the Skagit 911 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. Skagit 911's resources are allocated to and accounted for one fund. The following are the fund types used by the Skagit 911:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the Skagit 911. It accounts for all financial resources except those required or elected to be accounted for in another fund.

B. Basis of Accounting

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, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law the Skagit 911 also recognizes expenditures paid during thirty days after the close of the fiscal year for claims incurred during the previous 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.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

C. Budgets

Skagit 911 adopts annual appropriated budgets for its general fund. This budget is appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at 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 follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:	\$5,152,975	\$4,861,145	\$291,830

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by Skagit 911's legislative body.

D. Cash

It is Skagit 911's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the general fund.

E. Deposits

Skagit 911's deposits and certificates of deposit are covered by the Washington Public Deposit Protection Commission).

F. Investments See Note 2.

G. 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 Skagit 911 are recorded as expenditures when purchased.

H. Compensated Absences

Vacation leave may be accumulated up to 24 days and is payable upon separation or retirement.

Sick leave may be accumulated up to 1000 hours. Upon separation or retirement employees do not receive payment for unused sick leave.

Holiday leave is available January 1st of each calendar year. Represented staff receive 88 hours per calendar year and non-represented staff receive 96 hours per calendar year. Upon separation or retirement employees receive payment for holidays that have occurred but were not used.

I. Risk Management

Skagit 911 maintains insurance through the Washington Cities Insurance Authority, a public entity risk pool. The Authority's financial statements can be obtained from Washington Cities Insurance Authority, P.O. Box 88030, Tukwila, WA 98138.

J. Reserved Fund Balance

Skagit 911 shall include funding in its annual budget for the Operational Reserve and Equipment Replacement Reserve funds. Skagit 911's legislative body must authorize any transfers out of these funds. Skagit 911 also has a Capital Facility Reserve Fund and a Back-up Facility Reserve fund which may be but is not required to be budgeted annually.

Note 2 - Investments

Skagit 911 investments are either insured, registered or held by the Skagit County Treasurer's Office or its agent in Skagit 911's name.

Investments are presented at fair market value.

Investments by type at December 31, 2013 are as follows:

<u>Type of Investment</u>	<u>Skagit 911's own investments</u>	<u>Total</u>
L.G.I.P.	\$713,917.05	\$713,917.05
Total	\$ <u>713,917.05</u>	\$ <u>713,917.05</u>

Note 3 - Pension Plans

Substantially all Skagit 911 full-time and qualifying part-time employees participate in Public Employee Retirement System (PERS) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to Skagit 911's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Skagit 911 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 another 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.

Skagit 911, an inter-local agency, was formed on October 1, 1998 and operates under the laws of the state of Washington applicable to a local government. Skagit 911 is a general purpose government and provides Public Safety. Skagit 911 uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of Skagit 911 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. Skagit 911's resources are allocated to and accounted for in one fund. The following is the fund type used by the Skagit 911:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of Skagit 911. It accounts for all financial resources except those required or elected to be accounted for in another fund.

b. Basis of Accounting

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, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law Skagit 911 also recognizes expenditures paid during thirty days after the close of the fiscal year for claims incurred during the previous 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.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

Skagit 911 adopts annual appropriated budgets for its general (current expense) fund. This budget is appropriated at the fund level and constitutes the legal authority for expenditures at that level. Annual appropriations for this fund lapse at 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/Department	Final Appropriated Amounts	Actual Expenditures	Variance
2012 General Fund	\$4,431,012	\$4,110,411	\$320,601

Budgeted amounts are authorized to be transferred between object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by Skagit 911's legislative body.

d. Cash

It is Skagit 911's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is posted to the general (current expense) fund.

e. Deposits

Skagit 911's deposits are covered by the Washington Public Deposit Protection Commission.

f. Investments See Investment Note No. 3.

g. 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 Skagit 911 are recorded as expenditures when purchased.

h. Compensated Absences

Vacation leave may be accumulated up to 24 days and is payable upon separation or retirement.

Sick leave may be accumulated up to 1,000 hours. Upon separation or retirement employees do not receive payment for unused sick leave.

Holiday leave is available January 1st of each calendar year. Represented staff receive 88 hours per calendar year and non-represented staff receive 96 hours per calendar year. Upon separation or retirement employees receive payment for holidays that have occurred but were not used.

i. Risk Management

Skagit 911 maintains insurance through the Washington Cities Insurance Authority, a public entity risk pool. The Authority's financial statements can be obtained from Washington Cities Insurance Authority, P.O. Box 88030, Tukwila, WA 98138.

j. Reserved Fund Balance

Skagit 911 shall include funding in its annual budget for the Operational Reserve and Equipment Replacement Reserve funds. Skagit 911's legislative body must authorize any transfers out of these funds. Skagit 911 also has a Capital Facility Reserve Fund and a Back-up Facility Reserve Fund which may be but is not required to be budgeted annually.

NOTE 2 – INVESTMENTS

Skagit 911 investments are either insured, registered or held by the Skagit County Treasurer's Office or its agent in Skagit 911's name.

Investments are presented at fair market value.

Investments by type at December 31, 2012 are as follows:

<u>Type of Investment</u>	<u>Skagit 911's own investments</u>	<u>Total</u>
L.G.I.P.	\$812,649.46	\$ 812,649.46
Total	<u>\$812,649.46</u>	<u>\$ 812,649.46</u>

NOTE 3 - PENSION PLANS

Substantially all of Skagit 911's full-time and qualifying part-time employees participate in Public Employee Retirement System (PERS) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to Skagit 911's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

Skagit Emergency Communications Center

Schedule of Liabilities
For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
General Obligations							
	259.11	Compensated Absences	12/31/2013	74,494	-39,994		34,500
Total General Obligations:				74,494	-39,994		34,500
Total Liabilities:				74,494	-39,994		34,500

The accompanying notes to the financial statements are an integral part of this schedule

Skagit Emergency Communications Center

Schedule of Liabilities
For the year ended December 31, 2012

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2012	Additions	Reductions	Ending Balance December 31, 2012
General Obligations							
	259.11	Compensated Absences		68,082	6,412	0	74,494
Total General Obligations:				68,082	6,412	0	74,494
Total Liabilities:				68,082	6,412	0	74,494

The accompanying notes to the financial statements are an integral part of this schedule

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	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	(360) 725-5617
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov