



Washington State Auditor's Office

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

Ken Guy, Finance Director
King County
401 Fifth Avenue, Suite 300
Seattle, WA 98104-3272

To the Council, Executive and Management of King County:

We have performed the procedures enumerated below, which were agreed to by the management of King County, solely to assist the specified parties in evaluating the County's "LETTER FROM CHIEF FINANCIAL OFFICER" to the Department of Ecology for the period January 1, 2014 to December 31, 2014. The County's management is responsible for the "LETTER FROM CHIEF FINANCIAL OFFICER". This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Agreed Upon Procedures

In relation to the County's "Letter from Chief Financial Officer" to the Department of Ecology:

1. Compare financial data, as reported in lines 4 through 18 under the heading "Alternative II," from the "LETTER FROM CHIEF FINANCIAL OFFICER" to be sent to the State Department of Ecology, to the audited

Results of Procedures

1. We compared the financial data, as reported in lines 4 through 18 under the heading "Alternative II" of the letter, to the audited financial statements for the fiscal year ended December 31, 2014.

financial statements for the fiscal year ended December 31, 2014.

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| 2. Determine if there are differences between the reported balances in the lines 4 through 18 of the letter and the audited financial statements. | 2. Balances reported in lines 4 through 18 of the letter and reported in the audited financial statements agreed without exception. |
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We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the "LETTER FROM CHIEF FINANCIAL OFFICIER." Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Executive and management of King County and the Department of Ecology and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



Tammy Bigelow, Audit Manager
Washington State Auditor's Office
Seattle, Washington

August 24, 2015