



**Washington State Auditor's Office**

Government that works for citizens

## **Financial Statements Audit Report**

# **Southwest Washington Behavioral Health Regional Support Network**

**Clark County**

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

**Published July 21, 2016**

**Report No. 1017128**





## Washington State Auditor's Office

July 21, 2016

Board of Appointed Representatives  
Southwest Washington Behavioral Health Regional Support Network  
Vancouver, Washington

### Report on Financial Statements

Please find attached our report on the Southwest Washington Behavioral Health Regional Support Network's financial statements.

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

Sincerely,

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

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**

**Southwest Washington Behavioral Health Regional Support Network  
Clark County  
January 1, 2015 through December 31, 2015**

Board of Appointed Representatives  
Southwest Washington Behavioral Health Regional Support Network  
Vancouver, 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 the Southwest Washington Behavioral Health Regional Support Network, Clark County, Washington, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Network's financial statements, and have issued our report thereon dated July 18, 2016. As discussed in Note 4 to the financial statements, the Network elected to change its basis of accounting from generally accepted accounting principles to a special purpose framework during the year ended December 31, 2015.

We issued an unmodified opinion on the fair presentation of the Network'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 Network 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 audit of the financial statements, we considered the Network'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 Network's internal control. Accordingly, we do not express an opinion on the effectiveness of the Network'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 Network'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 Network's financial statements are free from material misstatement, we performed tests of the Network'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 Network'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 Network'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

July 18, 2016

# INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

## **Southwest Washington Behavioral Health Regional Support Network Clark County January 1, 2015 through December 31, 2015**

Board of Appointed Representatives  
Southwest Washington Behavioral Health Regional Support Network  
Vancouver, Washington

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the Southwest Washington Behavioral Health Regional Support Network, Clark County, Washington, for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Network's financial statements, as listed on page 11.

### **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 audit. We conducted our audit 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 Network'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 Network'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, the Southwest Washington Behavioral Health Regional Support Network has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using accounting practices prescribed by 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 the Southwest Washington Behavioral Health Regional Support Network, for the year ended December 31, 2015, 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 Network 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 the Southwest Washington Behavioral Health Regional Support Network, as of December 31, 2015, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above “Basis for Adverse Opinion on U.S. GAAP” paragraph.

## **Matters of Emphasis**

As discussed in Note 4 to the financial statements, the Network has elected to change its method of accounting from generally accepted accounting principles to a special purpose framework during the year ended December 31, 2015. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Supplementary and Other Information***

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Liabilities is presented for purposes of additional analysis, as required by the prescribed BARS manual. This schedule is 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 July 18, 2016 on our consideration of the Network’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 Network's internal control over financial reporting and compliance.

A handwritten signature in dark ink, reading "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

July 18, 2016

## **FINANCIAL SECTION**

### **Southwest Washington Behavioral Health Regional Support Network Clark County January 1, 2015 through December 31, 2015**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2015  
Notes to Financial Statements – 2015

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2015

**Southwest Washington Behavioral Health Regional Support Network  
Fund Resources and Uses Arising from Cash Transactions  
For the Year Ended December 31, 2015**

**Beginning Cash and Investments**

30810	Reserved	8,522,612
30880	Unreserved	25,779,547
388 & 588	Prior Period Adjustments, Net	-

**Operating Revenues**

330	Intergovernmental Revenues	7,673,893
340	Charges for Goods and Services	53,432,961
350	Fines and Penalties	-
360	Miscellaneous Revenues	401,015
Total Operating Revenues:		<u>61,507,869</u>

**Operating Expenditures**

550	Natural and Economic Environment	-
560	Social Services	54,740,249
Total Operating Expenditures:		<u>54,740,249</u>
Net Operating Increase (Decrease):		<u>6,767,620</u>

**Nonoperating Revenues**

370-380, 395 & 398	Other Financing Sources	-
391-393	Debt Proceeds	-
Total Nonoperating Revenues:		<u>-</u>

**Nonoperating Expenditures**

580, 596 & 599	Other Financing Uses	6,814,602
591-593	Debt Service	-
594-595	Capital Expenditures	-
Total Nonoperating Expenditures:		<u>6,814,602</u>

**Net Increase (Decrease) in Cash and Investments:** **(46,982)**

**Ending Cash and Investments**

5081000	Reserved	5,720,500
5088000	Unreserved	28,534,677
Total Ending Cash and Investments		<u>34,255,177</u>

*The accompanying notes are an integral part of this statement.*

SOUTHWEST WASHINGTON BEHAVIORAL HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Southwest Washington Behavioral Health (SWBH) was formed July 16, 2012, under an inter-local agreement between Washington's Clark, Cowlitz and Skamania counties. SWBH opened for business on October 1, 2012. SWBH is organized under RCW 71.24, Community Mental Health Services Act, and RCW 39.34, Inter-local Cooperation Act, to manage the delivery of comprehensive mental health services throughout the SWBH three county catchment areas.

The SWBH reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

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

**B. Basis of Accounting and Measurement Focus**

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

**C. Budgets**

The SWBH adopts biennial appropriated budgets for the general fund. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Biennial appropriations for these funds lapse at the end of the biennium.

SOUTHWEST WASHINGTON BEHAVIORAL HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015

Biennial appropriated budgets are adopted on the accrual basis of accounting, while financial statements are reported on the cash basis. As a result, the actual expenses below do not match the expenditures in the Fund Resources and Uses Arising from Cash Transactions.

The accrual basis appropriated and actual expenses were \$118,678,425 and \$100,081,184, respectively, for the biennium ended December 31, 2015. No amendments to the budget were needed during 2015.

D. Cash and Investments

SWBH is required to maintain all cash and investment accounts with the Clark County, WA, Treasurer. These amounts are either held on behalf of SWBH as cash for operations or invested in short-term investments. As required by state law, all investments of the county's funds are obligations of the U.S. Government, or deposits with Washington State banks and savings and loan institutions. See Note 2 – Deposits and Investments.

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. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave is accrued based on years of service with the agency and is payable upon separation, death or retirement. Sick leave may be accumulated up to a maximum of 1000 hours. An employee leaving SWBH due to retirement or layoff is entitled to be paid for unused vacation and 25% of sick leave after completion of six months and five years of service respectively. Payments are recognized as expenditures when paid. The compensated absences balance at December 31, 2015 was \$174,450.

G. Long-Term Debt

SWBH's long term liabilities consist only of compensated absences and pension liabilities.

G. Other Financing Sources and Uses

The government's Other Financing Sources and Uses consist of transfer of a segment of SWBH operations. See Note 4C.

I. Risk Management

SWBH is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; on-the-job injuries to employees; and natural disasters. SWBH purchases commercial excess insurance to cover specific risks and individuals. Coverage limits and deductibles at December 31, 2015 are as follows:

SOUTHWEST WASHINGTON BEHAVIORAL HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015

Coverage	Coverage Limits	Deductible
Property Insurance - Contents	\$ 130,000	\$ 500
Workers' Compensation	Statutory	
General Liability	\$ 5,000,000	\$ 10,000
Executive - Directors and Officers	\$ 1,000,000	\$ -
Errors and Omission	\$ 3,000,000	\$ 25,000

**J. Reserved Portion of Ending Cash and Investments**

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties, or when internal commitments established by the government's highest decision-making authority by resolution or ordinance have been imposed, that require similar formal action on the same level to remove them. When expenditures that meet restrictions are incurred, SWBH intends to use reserved resources first before using unreserved amounts.

State contract requires reserves for risk and inpatient services for the individuals served by SWBH. Reservations of Ending Cash and Investments consist of the following:

	Amount
Risk and Inpatient Reserve – 13% of PIHP Revenues	5,526,388
Risk and Inpatient Reserves – 3.6% of SMHC Revenues	194,112
Total restricted balance	<u>\$ 5,720,500</u>

**NOTE 2 – DEPOSITS AND INVESTMENTS**

It is SWBH policy to invest all temporary cash surpluses. The Clark County Treasurer acts as fiduciary for SWBH and administers an investment pool in which SWBH participates. The Clark County Treasurer is empowered by the State to act as fiduciary for the County and other taxing districts, which includes the deposit and prudent investment of public funds as legally prescribed by the laws of the State of Washington. The pool is not registered with the Securities and Exchange Commission. Regulatory oversight is provided by the Clark County Treasurer's Office Finance Committee, which by statute consists of the Treasurer, the Auditor and the Chair of the Board of County Commissioners. The pool is not rated. The committee approves the investment policy and makes all appropriate rules and regulations to carry out the provisions of RCW 36.48.010 through 36.48.060. The fair value of SWBH's position in the pool is the same as the value of the pool shares.

Qualified bank depositories are those specified by the Washington Public Deposit Protection Commission. Investments may be made in the form of banker's acceptances, U.S. Treasury bills and certain other government agency obligations. Clark County policy dictates that all investment instruments other than certificates of deposit and the Washington State Investment Pool be transacted on the delivery versus payment basis.

SWBH's balance in the pool at December 31, 2015 was \$34,244,677. Cash on hand consisted of \$10,500 petty cash.

SOUTHWEST WASHINGTON BEHAVIORAL HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015

**NOTE 3 – PENSION**

Substantially all SWBH\_full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit plans. The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

At June 30, 2015 (the measurement date of the plans), the County's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan	Allocation %	Liability (Asset)
PERS 1	0.026845%	1,404,243
PERS 2/3	0.034682%	1,239,208
Total		2,643,451

**NOTE 4 – OTHER DISCLOSURES**

- A. *Contingent Liabilities* - The SWBH participates in a number of federal and state-assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. SWBH management believes that such disallowances, if any, will be immaterial.
- B. *Related Party Transactions* -- SWBH was formed by interlocal agreements between Clark, Cowlitz, and Skamania counties. Below are the related party agreements that were active in 2015:
1. Clark County: \$3,022,293 was paid to Clark County for Crisis Services, Mental Health Coordinator, a lease on the Center for Community Health Facility, Human Resources and Benefits, and Treasurer Services.
  2. Cowlitz County: \$372,347 was paid to Cowlitz County for a county liaison position and the Ocean Beach Highway office lease.
  3. Skamania County: \$888,550 was paid to Skamania County for a county liaison position and contract for mental health services provided in Skamania County.



SOUTHWEST WASHINGTON BEHAVIORAL HEALTH  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015

- C. *Extraordinary Item* – In 2015, Cowlitz County discontinued participation in SWBH on June 30, 2015. The County's portion of SWBH fund balance was transferred to Grays Harbor RSN, who took over the County's administration of mental health care funding. The transferred amount of \$6,814,602 is recorded as an Other Financing Use in the financial statements.
- D. *Subsequent Events* - Clark and Skamania County have elected to become early adopters of the state's new model of patient care and in May of 2015 they officially submitted their intention. This led to the closure of business operations in March 2016. The fund balance that remains after all obligations are paid will be delivered back to the State to use at their own discretion.
- E. *Accounting and Reporting Changes* - SWBH converted from the accrual basis to the cash basis of reporting as prescribed by the Washington State Auditor's Office at January 1, 2015. As a result, the Management's Discussion and Analysis, and many of the basic statements required under full accrual accounting are not presented. Additionally, all liabilities and non-cash assets were removed from the trial balance used for reporting.

**Southwest Washington Behavioral Health Regional Support Network**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2015**

<u>ID. No.</u>	<u>Description</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>General Obligations</b>						
			-	-	-	-
	<b>Total General Obligations:</b>		-	-	-	-
<b>Revenue Obligations</b>						
259.12	Compensated Absences		239,320	-	64,870	174,450
264.30	Net Pension Liability		-	2,643,451	-	2,643,451
	<b>Total Revenue Obligations:</b>		<b>239,320</b>	<b>2,643,451</b>	<b>64,870</b>	<b>2,817,901</b>
	<b>Total Liabilities:</b>		<b>239,320</b>	<b>2,643,451</b>	<b>64,870</b>	<b>2,817,901</b>

## 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	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>