



Washington State Auditor's Office

Government that works for citizens

Financial Statements Audit Report

Woodinville Fire & Rescue

King County

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

Published November 17, 2016

Report No. 1017828





Washington State Auditor's Office

November 17, 2016

Board of Commissioners
Woodinville Fire & Rescue
Woodinville, Washington

Report on Financial Statements

Please find attached our report on Woodinville Fire & Rescue's financial statements.

We are issuing this report in order to provide information on the District'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**

**Woodinville Fire & Rescue
King County
January 1, 2015 through December 31, 2015**

Board of Commissioners
Woodinville Fire & Rescue
Woodinville, 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 Woodinville Fire & Rescue, King County, Washington, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated October 18, 2016.

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 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 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.

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

October 18, 2016

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Woodinville Fire & Rescue King County January 1, 2015 through December 31, 2015

Board of Commissioners
Woodinville Fire & Rescue
Woodinville, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Woodinville Fire & Rescue, King County, Washington, for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District'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 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 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, the Woodinville Fire & Rescue 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 Woodinville Fire & Rescue, 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 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 Woodinville Fire & Rescue, 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.

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 October 18, 2016 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.



TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

October 18, 2016

FINANCIAL SECTION

**Woodinville Fire & Rescue
King County
January 1, 2015 through December 31, 2015**

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2015
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SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2015

Woodinville Fire & Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		Total for All Funds (Memo Only)	000 General	301 Capital
Beginning Cash and Investments				
30810	Reserved	-	-	-
30880	Unreserved	11,342,043	11,195,791	146,252
388 & 588	Prior Period Adjustments, Net	-	-	-
Operating Revenues				
310	Taxes	8,425,829	8,425,829	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	1,341	1,341	-
340	Charges for Goods and Services	4,664,995	4,664,995	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	231,486	230,533	953
Total Operating Revenues:		<u>13,323,651</u>	<u>13,322,698</u>	<u>953</u>
Operating Expenditures				
510	General Government	-	-	-
520	Public Safety	11,230,443	11,230,429	14
598	Miscellaneous Expenses	-	-	-
Total Operating Expenditures:		<u>11,230,443</u>	<u>11,230,429</u>	<u>14</u>
Net Operating Increase (Decrease):		<u>2,093,208</u>	<u>2,092,269</u>	<u>939</u>
Nonoperating Revenues				
370-380, 395 & 398	Other Financing Sources	808,262	808,262	-
391-393	Debt Proceeds	-	-	-
397	Transfers-In	77,159	-	77,159
Total Nonoperating Revenues:		<u>885,421</u>	<u>808,262</u>	<u>77,159</u>
Nonoperating Expenditures				
580, 596 & 599	Other Financing Uses	-	-	-
591-593	Debt Service	-	-	-
594-595	Capital Expenditures	178,593	-	178,593
597	Transfers-Out	77,159	77,159	-
Total Nonoperating Expenditures:		<u>255,752</u>	<u>77,159</u>	<u>178,593</u>
Net Increase (Decrease) in Cash and Investments:		<u>2,722,877</u>	<u>2,823,372</u>	<u>(100,495)</u>
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	14,064,920	14,019,164	45,756
Total Ending Cash and Investments		<u>14,064,920</u>	<u>14,019,164</u>	<u>45,756</u>

The accompanying notes are an integral part of this statement.

Woodinville Fire & Rescue

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NOTES TO FINANCIAL STATEMENT For the Year Ended December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Woodinville Fire & Rescue (the "District") is a special purpose government that provides fire protection and emergency medical aid services to the general public and is supported primarily through property taxes and benefit charges. The District was incorporated on August 23, 1948 and operates under Chapter 52 RCW and other laws of the State of Washington applicable to fire districts.

The District 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

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 Fund

The General Fund is the primary operating fund for the District. For operational purposes it is broken down into the following sub-funds which are rolled up into one fund for financial reporting purposes.

The Expense Fund (King County Fund No. 10-036-0010) accounts for all financial activities except those required by State law, or directed by Board resolution, to be accounted for in another fund.

The Benefit Charge Fund (King County Fund No. 10-036-0030) accounts for the collection of the fire benefit charges (a special assessment) imposed by the Board pursuant to RCW 52.18. All collections in the fund are automatically transferred to the Expense Fund each month.

The Reserve Fund (King County Fund No. 10-036-6010) accounts for general reserves held for future expenditures or emergencies.

Woodinville Fire & Rescue

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**NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2015**

The Benefit Liability Reserve Fund (King County Fund No. 10-036-6020) was created in 2011 to account for the District's encumbered liabilities at the end of the year. These include, but are not limited to, accrued vacation and sick leave, unused balances in Health Reimbursement Arrangement (HRA) accounts, future payments related to the 2013 Retirement Incentive Plan (RIP) or any other employee benefits-related liability of the District.

Capital Project Fund

The Capital Project Fund (King County Fund No. 10-036-3020) accounts for the resources designated by the Board for the acquisition, design, development, construction, renovation or major repair of capital facilities.

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

In accordance with the state law the District also recognizes expenditures paid during twenty 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.

C. Budgets

The District adopts annual appropriated budgets for general 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 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	11,588,008	11,307,588	280,420
Capital Project Fund	22,000	178,607	-156,607

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 the District's legislative body.

D. Cash

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

Woodinville Fire & Rescue

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NOTES TO FINANCIAL STATEMENT For the Year Ended December 31, 2015

The District has entered into a Cash Management Services Agreement with King County which allows King County to: (a) conduct daily sweeps of the District's cash balances using Zero Balance Accounts and automatically invest such balances in the King County Investment Pool; and (b) credit District bank deposits on date of deposit without regard to check float.

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

F. Compensated Absences

Employees may carry over up to one year's worth of vacation under certain circumstances. Any accrued and unused vacation hours are payable upon separation or retirement at the then current hourly rate for the specific employee. The District's estimated liability for these benefits on December 31, 2015 was \$38,743. Payments are recognized as expenditures when paid.

Upon retirement, any outstanding sick leave is bought back on the following schedule: 1-300 hours at 10¢/\$1; 301-600 hours at 20¢/\$1; 601-900 hours at 30¢/\$1; 901 and above at 40¢/\$1. If the individual terminates for any other reason, the outstanding sick leave is forfeited. The District's estimated liability for sick leave upon retirement was \$851,945 at December 31, 2015. Payments are recognized as expenditures when paid.

G. Compensated Health Benefits

The District provides its employees with a medical plan that has a high annual deductible; it is currently managed by Northwest Firefighters Trust. A Health Reimbursement Arrangement (HRA), administered by Rehn & Associates, is provided to employees to help offset out-of-pocket medical expenses.

The annual HRA employer contribution for 2015 was set at \$2,478.40 for individual employees and \$5,478.40 for employees on a family plan. Any unused HRA balance in the employee's account is added to the following year's balance and remains with the employee (even after s/he leaves the District) until it is fully utilized. The District's estimated liability for HRA benefits (unused HRA balances) on December 31, 2015 was \$629,851. Payments are recognized as expenditures when paid.

NOTE 2 – INVESTMENTS

The District's investments are held by King County as its agent in the King County Investment Pool under the terms of the King County Investment Pool Agreement. The investments by type at December 31, 2015 are as follows:

Woodinville Fire & Rescue

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NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2015

Type of Investment	Investments held by King County as agent for the District
US T-Bills or notes	5,172,763
US Agencies	5,383,609
WA State Treasurer's LGIP	759,047
Other	2,741,002
	\$14,056,421

In addition to the King County Investment Pool, the District maintains \$8,500 in petty cash accounts at Bank of America. Any funds utilized from these accounts are replenished through the voucher process.

NOTE 3 – PROPERTY TAX

The King County treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. The King County Treasurer also collects the District's benefit charge. Collections are distributed daily by the county to the District.

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

The District's regular levy for the year 2015 was \$.98 per \$1,000 on an assessed valuation of \$8,052,423,295 for a regular levy of \$7,916,092.

The District's benefit charge levy for the year 2015 was \$4,174,402, or approximately \$.518 per \$1000 of the District's total assessed valuation of \$8,052,423,295. The amount assessed to each property owner may vary as the assessment formula is based on square footage and type of use of the property.

NOTE 4 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides a listing of the outstanding debt of the District and summarizes the District's debt transactions for year 2015. Included in Schedule 09 is our estimated obligation for compensated absences. Due to the uncertainty of when this obligation will be paid we cannot estimate our annual debt service.

NOTE 5 – PENSION PLANS

Substantially all of the District's full-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 and defined contribution retirement plans: LEOFF 2, PERS 2 or PERS 3.

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

Woodinville Fire & Rescue

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**NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2015**

financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communication Unit
P.O. Box 48380
Olympia, WA 98504-8380

Or online at: <http://www.drs.wa.gov/administration/annual-report/>

At June 30, 2015, the District’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	ALLOCATION %	NET LIABILITY
PERS 1 UAAL	.004161%	\$ 217,659
PERS 2 AND 3	.005375%	\$ 192,052
TOTAL LIABILITIES		\$ 409,711
LEOFF 2	0.223609%	(\$2,298,253)

LEOFF Plan 2

The District also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

NOTE 6 - OTHER DISCLOSURES

The District offered a Retirement Incentive Plan (RIP) in 2013 which resulted in retirement of six (6) employees. The severance pay was spread over a five-year period, and there is a balance of \$204,796 for this liability as of December 31, 2015.

NOTE 7 – JOINT VENTURE

In November of 2007, Woodinville Fire & Rescue, with the cities of Bellevue, Bothell, Clyde Hill, Kirkland, Medina, Mercer Island, and Snoqualmie, along with Eastside Fire and Rescue, King County Fire Protection Districts 27 and 45, King and Kittitas County Fire Protection District 51, Northshore Fire Department, and Shoreline Fire Department entered into an interlocal agreement to establish and maintain a consolidated emergency service communications center. In 2008, the City of Redmond joined as a subscriber. Prior to the interlocal agreement, the formation efforts were carried out under a Joint Powers Agreement originally approved in 2005 and amended in 2006 and 2007. On July 1, 2009, the separate dispatch operations of the cities of Bellevue and Kirkland were combined and began operating as the North East King County Regional Public Safety Communications Agency (or NORCOM). NORCOM includes 911 telephone answering, computer aided dispatch of fire, police and EMS resources, public safety field technology and a records management system. Operating revenues are provided by user fees charged to each member based on average call volume. For 2015, Woodinville Fire & Rescue’s

Woodinville Fire & Rescue

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NOTES TO FINANCIAL STATEMENT
For the Year Ended December 31, 2015

share of these fees was \$189,315.00. Additional financial information may be obtained from NORCOM, c/o Gwen Pilo, Finance Manager, P.O. Box 50911, Bellevue, WA 98015-0911.

Woodinville Fire & Rescue
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>
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	12/31/2015	791,294	99,394	-	890,688
263.99	2013 Retirement Incentive	12/31/2018	277,283	-	72,487	204,796
263.99	Compensated Health Benefits (HRA)		-	629,851	-	629,851
264.30	Pension Liability		-	409,711	-	409,711
Total Revenue and Other (non G.O.) Debt/Liabilities:			1,068,577	1,138,956	72,487	2,135,046
Total Liabilities:			1,068,577	1,138,956	72,487	2,135,046

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	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov