



Office of the Washington State Auditor
Pat McCarthy

Financial Statements Audit Report

Williams Lake Sewer District No. 2

Spokane County

For the period January 1, 2017 through December 31, 2017

Published August 20, 2018

Report No. 1021949





**Office of the Washington State Auditor
Pat McCarthy**

August 20, 2018

Board of Commissioners
Williams Lake Sewer District No. 2
Cheney, Washington

Report on Financial Statements

Please find attached our report on Williams Lake Sewer District No. 2's financial statements.

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

Sincerely,

A handwritten signature in cursive script that reads "Pat McCarthy".

Pat McCarthy
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**

**Williams Lake Sewer District No. 2
Spokane County
January 1, 2017 through December 31, 2017**

Board of Commissioners
Williams Lake Sewer District No. 2
Cheney, 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 Williams Lake Sewer District No. 2, Spokane County, Washington, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated August 2, 2018.

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 "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy

State Auditor

Olympia, WA

August 2, 2018

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Williams Lake Sewer District No. 2 Spokane County January 1, 2017 through December 31, 2017

Board of Commissioners
Williams Lake Sewer District No. 2
Cheney, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Williams Lake Sewer District No. 2, Spokane County, Washington, for the year ended December 31, 2017, 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 opinions 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, Williams Lake Sewer District No. 2 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 Williams Lake Sewer District No. 2, for the year ended December 31, 2017, 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 Williams Lake Sewer District No. 2, as of December 31, 2017,

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 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 August 2, 2018 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.



Pat McCarthy

State Auditor

Olympia, WA

August 2, 2018

FINANCIAL SECTION

**Williams Lake Sewer District No. 2
Spokane County
January 1, 2017 through December 31, 2017**

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2017
Notes to Financial Statements – 2017

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2017

Williams Lake Sewer District No. 2
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

Beginning Cash and Investments

| | | |
|-----------|-------------------------------|---------|
| 30810 | Reserved | 82,160 |
| 30880 | Unreserved | 266,250 |
| 388 / 588 | Prior Period Adjustments, Net | - |

Revenues

| | | |
|-----------------|--------------------------------|---------|
| 310 | Taxes | - |
| 320 | Licenses and Permits | - |
| 330 | Intergovernmental Revenues | - |
| 340 | Charges for Goods and Services | 47,965 |
| 350 | Fines and Penalties | 1,688 |
| 360 | Miscellaneous Revenues | 179,903 |
| Total Revenues: | | 229,556 |

Expenditures

| | | |
|---|-----------|---------|
| 530 | Utilities | 62,132 |
| Total Expenditures: | | 62,132 |
| Excess (Deficiency) Revenues over Expenditures: | | 167,424 |

Other Increases in Fund Resources

| | | |
|--|--------------------------------|---|
| 391-393, 596 | Debt Proceeds | - |
| 397 | Transfers-In | - |
| 385 | Special or Extraordinary Items | - |
| 386 / 389 | Custodial Activities | - |
| 381, 395, 398 | Other Resources | - |
| Total Other Increases in Fund Resources: | | - |

Other Decreases in Fund Resources

| | | |
|--|--------------------------------|---------|
| 594-595 | Capital Expenditures | - |
| 591-593, 599 | Debt Service | 158,064 |
| 597 | Transfers-Out | - |
| 585 | Special or Extraordinary Items | - |
| 586 / 589 | Custodial Activities | - |
| Total Other Decreases in Fund Resources: | | 158,064 |

Increase (Decrease) in Cash and Investments: 9,360

Ending Cash and Investments

| | | |
|--|------------|----------------|
| 5081000 | Reserved | 82,965 |
| 5088000 | Unreserved | 274,806 |
| Total Ending Cash and Investments | | 357,770 |

The accompanying notes are an integral part of this statement.

WILLIAMS LAKE SEWER DISTRICT #2
NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The Williams Lake Sewer District #2 was established in 1974 and operates under Title 57 of the revised code of Washington (RCW) laws of the state of Washington applicable to a water - sewer district. The Williams Lake Sewer District #2 is a special purpose local government and provides sewer services.

The Williams Lake Sewer District #2 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 are fund types used by the District.

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

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 District is not required by State law to adopt an annual appropriations budget; however, it is the Districts practice to adopt an annual operating budget as a fiscal management tool.

| Fund | Final Appropriated Budget | Actual Expenditures | Variance |
|------------|---------------------------|---------------------|-------------|
| Sewer Fund | \$49,164.00 | \$62,132.00 | <12,968.00> |

D. Cash and Investments

See Note 2, *Deposits and Investments*.

E. Capital Assets

The Districts does not currently have a policy for capital assets thresholds or estimated useful life. The capital assets of the District are recorded as capital expenditures when purchased.

h. Long-Term Debt See Note 3, *Debt Service Requirements*

i. 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 due to internal commitments established by the district. Debt covenants with USDA require a reserve for debt to equal one (1) full year of debt service payments. The district is provided ten (10) years to accumulate the reserve. The district has accumulated the required reserves and has set those funds aside in a separate managerial fund.

Reservations of Ending Cash and Investments as of December 31, 2017 is \$82,964.60

NOTE 2 – Deposits and Investments

It is the district's policy to invest all temporary cash surpluses. The interest on these investments is prorated to each of the managerial funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the district or its agent in the government's name.

The District's investments are held by the Spokane County Treasurer as its agent. All excess cash of the district is invested with the Spokane County Investment Pool (SCIP). Investments are reported at original cost. Investments by type at December 31, 2017 are as follows:

| <u>Type of Investment</u> | <u>District's Investments</u> | <u>Investments held by district as an Agent</u> | <u>Total</u> |
|---------------------------------------|-------------------------------|---|--------------|
| Spokane County Investment Pool (SCIP) | \$357,770.44 | <u>\$0.00</u> | \$357,770.44 |

NOTE 3 –Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the Districts' debt transactions for year ended December 31, 2017.

The debt service requirements for assessment debt including both principal and interest are as follows:

| | Principal | Interest | Total Debt |
|-----------|--------------------|---------------------|---------------------------|
| 2018 | \$99,083.21 | \$53,655.89 | \$152,739.10 |
| 2019 | \$100,618.66 | \$51,795.64 | \$152,414.30 |
| 2020 | \$102,223.19 | \$49,866.30 | \$152,089.49 |
| 2021 | \$103,899.91 | \$47,864.75 | \$151,764.66 |
| 2022 | \$92,427.26 | \$45,787.76 | \$138,215.02 |
| 2023-2027 | \$284,355.81 | \$197,440.53 | \$481,796.34 |
| 2028-2032 | \$289,884.55 | \$139,915.45 | \$429,800.00 |
| 2033-2037 | \$361,248.90 | \$68,551.10 | \$429,800.00 |
| 2038 | <u>\$19,773.79</u> | <u>\$3,670.52</u> | <u>\$23,444.31</u> |
| TOTALS | \$1,453,515.28 | \$658,547.94 | \$2,112,063.22 |

The district's debt service includes loans to both USDA and the Public Works Trust Fund. The District is accelerating its loan repayment program with the USDA in an effort to reduce the loan balance below \$1,000,000. This accelerated repayment program is being applied to the final years of the loan. Due to the fact that the table above reflects both principal and interest, the total remaining debt liability is an estimate of interest that will be due at the end of the loan term.

NOTE 4 – RISK MANAGEMENT

The Williams Lake Sewer District is a member of the Water and Sewer Risk Management Pool (Pool). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insurance, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in November 1987 when water and sewer districts in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. The Pool currently has 62 members. The Pool's fiscal year is November 1st through October 31st.

The Pool allows members to jointly purchase insurance coverage, establish a plan of self-insurance coverage, and provide related services, such as risk management and loss prevention. The Pool provides the following forms of group purchased insurance coverage for its members: Property (including Building, Electronic Data Processing, Boiler and Machinery, and Mobile Equipment); General Liability; Automotive Liability; Excess Liability, Crime; Public Officials Liability; Identity Fraud Reimbursement Program; and bonds of various types. All coverages are on an "occurrence" basis.

Members make an annual contribution to fund the Pool. The Pool purchases insurance policies from unrelated underwriters as follows:

| TYPE OF COVERAGE | MEMBER DEDUCTIBLE | SELF-INSURED RETENTION/GR OUP | EXCESS LIMITS |
|------------------------|---|--|--|
| Property Loss: | | | |
| Buildings and Contents | \$1,000 - \$25,000 and See (C) below | \$25,000 | \$1,000,000,000 |
| Flood | See (A) below | See (A) below | \$50,000,000 |
| Earthquake | See (B) below | See (B) below | \$110,000,000 (\$75,000,000 shared by all members, \$25,000,000 dedicated to Alderwood, \$5,000,000 dedicated to Sammamish Plateau, and \$5,000,000 dedicated to Cascade Water Alliance) |
| Terrorism | \$1,000 - \$25,000 | \$25,000 Primary layer | \$100,000,000 Primary layer |
| Boiler & Machinery | \$1,000 - \$350,000 depending on object | \$25,000 - \$350,000 depending on object | \$100,000,000 |
| Auto - Physical Damage | \$1,000-\$25,000 | \$25,000 | \$10,000,000 |

| | | | |
|---|--------------------|-----------|--------------|
| | | | |
| Liability: | | | |
| Commercial General Liability | \$1,000 - \$25,000 | \$200,000 | \$10,000,000 |
| Auto Liability | \$1,000 - \$25,000 | \$200,000 | \$10,000,000 |
| Public Officials Errors and Omissions | \$1,000 - \$25,000 | \$200,000 | \$10,000,000 |
| Employment Practices | \$1,000 - \$25,000 | \$200,000 | \$10,000,000 |
| Other: | | | |
| Public Officials Bonds | Various | N/A | Various |
| Crime | \$1,000 - \$25,000 | \$25,000 | \$2,000,000 |
| Identity Fraud | \$0 | \$0 | \$25,000 |
| A. \$100,000 member deductibles, per occurrence, in Flood zones except Zones A&V; \$250,000 member deductible per occurrence, in Flood Zones A&V. | | | |
| B. Member deductible for earthquakes is 5% subject to \$100,000 minimum Earthquake Shock. The deductible will apply per occurrence on a per unit basis, as defined in the policy form, subject to the stated minimum. | | | |
| C. Member deductible for Cyber liability is \$100,000 and where applicable the dollar amount of the business interruption loss during the policy's required 8 hour waiting period | | | |

Pool members are responsible for a deductible on each coverage and the Pool is responsible for the remainder of the self-insured retention listed in the table above except where noted as follows. The insurance carriers then cover the loss to the maximum limit of the policy. Each member is responsible for the full deductible applicable to the perils of earthquake and flood (the Pool is not responsible for any deductible or self-insured retention for earthquake and flood claims). Each member is also responsible for the full deductible applicable to the Cyber Liability, and that part of a Boiler & Machinery deductible, which exceeds \$25,000.

Upon joining, the members contract to remain in the Pool for one full policy period. Following completion of one full policy period, members must give six months notice before terminating participation (e.g. to withdraw from the Pool on November 1, 2018, written notice must be in possession of the Pool by April 30, 2018). The Interlocal Governmental Agreement is renewed automatically each year. Even after termination of relationship with the Pool, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in process claims, for the period that the District was a signatory to the Interlocal Governmental Agreement.

The Pool is fully funded by its member participants. Claims are filed by members with the Pool who determines coverage and performs claims adjustment in consultation with Arcadia Claims Services and Adjusters Northwest.

The Pool is governed by a Board of Directors, which is comprised of one designated representative from each participating member. An Executive Committee is elected at the annual meeting, and is responsible for overseeing the business affairs of the Pool and providing policy direction to the Pool's Executive Director.

NOTE 5 – SIGNIFICANT REVENUE SOURCE

Approximately 30% of the District's annual operating revenue is derived from the Klink's Williams Lake Resort. This represents approximately \$11,000.00 of operating income. The resort is additionally part of the district's ULID (Utility Local Improvement District) and is responsible for an estimated 35% of the total assessments. The annual assessment of \$70,780.00 equaled 34% of current year income. The ULID is payable over a 20-year term from 2008 – 2028.

In the event that Klink's Williams Lake Resort should default on either an annual ULID assessment payment and/or annual sewer service charges the revenue shortfall could have a significant impact on the district's cash flow.

Williams Lake Sewer District No. 2
Schedule of Liabilities
For the Year Ended December 31, 2017

| ID. No. | Description | Due Date | Beginning Balance | Additions | Reductions | Ending Balance |
|--|------------------------------|-----------------|--------------------------|------------------|-------------------|-----------------------|
| Assessment Debt/Liabilities (with commitments) | | | | | | |
| 253.63 | PWTF - Pre Construction Loan | 7/1/2021 | 66,123 | - | 13,225 | 52,898 |
| 253.63 | PWTF - Construction Loan | 7/1/2023 | 362,162 | - | 51,738 | 310,424 |
| 253.11 | USDA-RD Construction Loan | 7/24/2038 | 1,131,356 | - | 41,165 | 1,090,191 |
| Total Assessment Debt/Liabilities (with commitments): | | | 1,559,641 | - | 106,128 | 1,453,513 |
| Total Liabilities: | | | 1,559,641 | - | 106,128 | 1,453,513 |

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 |