



Office of the Washington State Auditor
Pat McCarthy

Financial Statements Audit Report
Kittitas County Conservation District

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

Published October 18, 2018

Report No. 1022387





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

October 18, 2018

Board of Supervisors
Kittitas County Conservation District
Ellensburg, Washington

Report on Financial Statements

Please find attached our report on the Kittitas County Conservation District's financial statements.

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

Sincerely,

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**

**Kittitas County Conservation District
January 1, 2017 through December 31, 2017**

Board of Supervisors
Kittitas County Conservation District
Ellensburg, 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 Kittitas County Conservation District, 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 October 11, 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 opinions 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

October 11, 2018

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Kittitas County Conservation District January 1, 2017 through December 31, 2017

Board of Supervisors
Kittitas County Conservation District
Ellensburg, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Kittitas County Conservation District, 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, the Kittitas County Conservation District 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 Kittitas County Conservation District, 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 the Kittitas County Conservation District, 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 conducted 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 October 11, 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

October 11, 2018

FINANCIAL SECTION

Kittitas County Conservation District 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

Kittitas County Conservation District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

Beginning Cash and Investments

30810	Reserved	84,144
30880	Unreserved	106,103
388 / 588	Prior Period Adjustments, Net	-

Revenues

320	Licenses and Permits	-
330	Intergovernmental Revenues	1,602,002
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	223,110
Total Revenues:		<u>1,825,112</u>

Expenditures

550	Natural and Economic Environment	1,749,560
Total Expenditures:		<u>1,749,560</u>
Excess (Deficiency) Revenues over Expenditures:		<u>75,552</u>

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	164
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		<u>164</u>

Other Decreases in Fund Resources

594-595	Capital Expenditures	15,370
591-593, 599	Debt Service	50,359
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
Total Other Decreases in Fund Resources:		<u>65,729</u>

Increase (Decrease) in Cash and Investments:

9,987

Ending Cash and Investments

5081000	Reserved	72,874
5088000	Unreserved	127,360
Total Ending Cash and Investments		<u>200,234</u>

The accompanying notes are an integral part of this statement.

Kittitas County Conservation District
Notes to the Financial Statements
For the year ended December 31, 2017

Note 1 – Summary of Significant Accounting Policies

The Kittitas County Conservation District was incorporated on May 26, 1942 and operates under the laws of the state of Washington applicable to a political subdivision of the state.

The Kittitas County Conservation 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 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 Kittitas County Conservation District is a special purpose government and provides technical and financial assistance to the general public and is supported primarily through grants from various state, local and federal agencies.

B. Basis of Accounting and Measurement Focus

The accounting records of the Kittitas County Conservation District are maintained in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The Kittitas County Conservation District uses the *Budgeting, Accounting and Reporting System for Conservation Districts in the State of Washington*.

The accounts of the Kittitas County Conservation District are maintained on the basis of funds. For reporting purposes, the activities of the Kittitas County Conservation District's funds are combined.

The Kittitas County Conservation District uses the cash basis of accounting where revenues are recognized only when received and expenditures are recognized when paid.

C. Cash & Investments

See Note 2, *Deposits & Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 2 years. The capital assets of the Kittitas County Conservation District are recorded as expenditures when purchased.

E. Compensated Absences

Vacation pay (annual leave) may be accumulated up to 30 days (240 hours) and is payable upon separation or retirement. The maximum number of annual leave hours cannot be more than 240 hours per calendar year. Kittitas County Conservation District employees can accrue more than 240 hours during any given year, but the excess over 240 hours must be used prior to the end of each calendar year or the excess will be forfeited without compensation.

Annual leave cannot be cashed out while the employee is in continuous employment of the District. Once per year, employees may elect to have their accrued annual leave balance that exceeds 240 hours cashed out and deposited into a deferred compensation account set up through the District. The employee must notify the Financial Manager in writing by November 15 of each year for distribution on the December payday. This benefit is prorated for part time employees based on their full-time equivalency.

Medical/family leave may accumulate indefinitely. In the event of termination for whatever reason, the employee shall not receive compensation for any accrued medical/family leave.

F. Long-Term Debt

See Note 4. *Debt Service Requirements*

G. Reserved Portion of Ending Cash and Investments

Adequate fund balance and reserve levels are a necessary component of the District's overall financial management strategy and a key factor in external agencies' measurement of the District's financial strength.

Maintenance of fund balance for each accounting fund assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages. Reserve funds are necessary to enable the District to deal with unforeseen emergencies or changes in condition.

The District shall maintain reserves required by law, ordinance and/or resolution. All expenditures drawn from reserve accounts shall require prior Board of Supervisors approval unless previously authorized by the Board of Supervisors for expenditure within the District's annual budget.

If reserves and/or fund balances fall below required levels as set by this policy, the District shall include within its annual budget a plan to restore reserves and/or fund balance to the required levels. All reserves will be presented in the District's annual financial report.

The District will maintain a General Fund Operating Reserve to provide for adequate cash flow, budget contingencies, and insurance reserves. The General Fund Operating Reserves will be determined as follows:

The District will maintain a cash flow reserve in an amount at least equal to two months of operating expenditures and in an amount at least equal to the annual leave liability for all staff. The District will review annually the required cash flow reserve level that is necessary to meet the District's cash flow needs. If it is determined that the two months of operating expenditure reserves and the leave liability amount is not adequate, the District Manager shall propose an amendment to these policies.

The District will maintain a Fund to provide for reimbursement of operations and maintenance costs for the Manastash Creek fish screen and passage facilities (MWDA/Consolidated, Keach/Jensen and Barnes Road diversions). The amount of this fund is equal to the current balance of the account established for this specific purpose.

As of December 31, 2017, the district's reserve account balance was \$72,874.21.

Note 2 – Deposits & Investments

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

The Kittitas County Conservation District deposits are covered by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission.

The Kittitas County Conservation District's investments are either insured, registered, or held by the Kittitas County Conservation District or its agent in the Kittitas County Conservation District's name.

Investments by type at December 31, 2017 are as follows:

<u>Type of Investments</u>	<u>Balance</u>
<u>Checking Account</u>	<u>\$ 120,589.95</u>
<u>Building Checking Account</u>	<u>\$ 6,720.18</u>
<u>Savings Account</u>	<u>\$ 31,072.94</u>
<u>Long Term CD</u>	<u>\$ 32,494.55</u>
<u>O&M Fund</u>	<u>\$ 9,306.72</u>
<u>Petty Cash</u>	<u>\$ 50.00</u>
<i>Total</i>	<i><u>\$ 200,234.34</u></i>

Note 3 – System of Rates & Charges

Rates and Charges are authorized by RCW 89.08.405 to be imposed for conservation districts. Activities and programs to conserve natural resources, including soil and water, are of special benefit to lands and may be used as the basis upon which special assessments are imposed.

A system of rates and charges to finance programs that implement the Kittitas County Conservation District's long range plan was approved by the Kittitas Board of County Commissioners and is available at www.kccd.net. The system of rates and charges of the Kittitas County Conservation District has been imposed for the period of 10 years with collection beginning in 2017. The system of rates and charges is as follows:

<u>Land Classification</u>	<u>Non-Irrigated Lands</u>		<u>Irrigated Lands</u> <i>(Incremental increase of \$0.08/parcel and \$0.07/per acre)</i>	
	<u>Per Parcel</u>	<u>Per Acre</u>	<u>Per Parcel</u>	<u>Per Acre</u>
1 Residential	\$4.9100	\$0.0300	\$4.9900	\$0.1000
2 Commercial	\$4.9100	\$0.0300	\$4.9900	\$0.1000
3 Transportation	\$4.9100	\$0.0300	\$4.9900	\$0.1000
4 Trade	\$4.9100	\$0.0300	\$4.9900	\$0.1000
5 Services	\$4.9100	\$0.0300	\$4.9900	\$0.1000
6 Recreational	\$4.9100	\$0.0300	\$4.9900	\$0.1000
7 Resources AG	\$4.9200	\$0.0300	\$5.0000	\$0.1000
8 Resources	\$4.9100	\$0.0300	\$4.9900	\$0.1000
9 Resource Designated Forest Land	\$3.0000 (per landowner)			
11 Undeveloped/Open Space	\$4.9200	\$0.0300	\$5.0000	\$0.1000

The fees are paid by the landowners within the Kittitas County Conservation District's boundaries and appear on the same bill as their property tax.

Note 4 – Debt Service Requirements

Long Term Debt

On March 4, 2014, the Board of Supervisors of the Kittitas County Conservation District approved the purchase of real property and improvements at 2211 W Dolarway Road through a purchase and sales agreement. The 4024 square foot building on one acre was purchased to provide office space for the District and included existing private tenants and leases assumed on purchase of the property. The purchase price was \$750,000 and the agreement included a down payment of \$150,000, an interest rate of 5.25% and monthly payments amortized over 25 years with a balloon payment in 12 years.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$20,759	\$27,241	\$48,000
2019	\$21,876	\$26,124	\$48,000
2020	\$22,979	\$25,021	\$48,000
2021	\$24,288	\$23,712	\$48,000

2022	\$25,594	\$22,406	\$48,000
2023-2026	\$412,909	\$62,927	\$475,836
TOTALS	\$ 528,405	\$187,431	\$715,836

Short Term Debt

Effective June 12, 2014, the Kittitas County Conservation District entered into a lease agreement with Canon Solutions America for a Canon C5240A copy machine. The lease term is 60 months, ending June 12, 2019. The lease payment is \$191.27 per month and increased to \$191.62 per month beginning October 1, 2016 due to increase in sales tax.

Note 5 – Pension Plans

Substantially all of the Kittitas County Conservation District's full-time employees participate in the Public Employee's Retirement Plan administered by the Department of Retirement Systems, under the cost-sharing multiple-employer public employer public employee defined benefit retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Kittitas County Conservation District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits. As of 2015 the District reports total net pension liability on schedule 09.

At June 30, 2017 (the measurement date of the plans), the Kittitas County Conservation District's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	%0.003326	\$157,821
PERS 2/3	%0.004278	\$148,640
SERS 2/3		
PSERS 2		
LEOFF 1		
LEOFF 2		
VFFRPF		

Historical trend or other information regarding each plan is presented in the state Department of Retirement Systems annual financial report. A copy of this report may be obtained at:

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

Note 6 – Pool Membership & Self Insurance

Kittitas County Conservation District is a member of Enduris. Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and

administrative services. Enduris was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW. Two (2) counties and two (2) cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. As of August 31, 2017, there are 540 Enduris members representing a broad array of special purpose districts throughout the state. Enduris provides property and liability coverage as well as risk management services and other related administrative services.

Members make an annual contribution to fund Enduris and share in the self-insured retention of the jointly purchased excess and/or reinsurance coverage. The self-insured retention is:

- \$1,000,000 deductible on liability loss - the member is responsible for the first \$1,000 of the deductible amount of each claim, while Enduris is responsible for the remaining \$999,000 on a liability loss.
- \$250,000 deductible on property loss - the member is responsible for the first \$1,000 of the deductible amount of each claim, while Enduris is responsible for the remaining \$249,000 on a property loss.
- Enduris is responsible for the \$4,000 deductible on boiler and machinery loss.

Enduris acquires reinsurance from unrelated insurance companies on a “per occurrence” basis to cover all losses over the deductibles as shown on the policy maximum limits. Liability coverage is

for all lines of liability coverage including Public Official’s Liability. The Property coverage is written on an “all risk”, blanket basis using current Statement of Values. The Property coverage includes but is not limited to mobile equipment, boiler and machinery, electronic data processing equipment, business interruption, course of construction and additions, property in transit, fine arts, cyber and automobile physical damage to insured vehicles. Liability coverage limit is \$20 million per occurrence and property coverage limit is \$1 billion per occurrence. Enduris offers crime coverage up to a limit of \$1 million per occurrence.

Since Enduris is a cooperative program, there is a joint liability among the participating members.

The contract requires members to continue membership for a period of not less than one (1) year and must give notice 60 days before terminating participation. The Master Agreement (Intergovernmental Contract) is automatically renewed after the initial one (1) full fiscal year commitment. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in-process claims for the period they were a signatory to the Master Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with Enduris and are administered in house.

A Board of Directors consisting of seven (7) board members governs Enduris. Its members elect the Board and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for conducting the business affairs of Enduris.

**Kittitas County Conservation District
Schedule of Liabilities
For the Year Ended December 31, 2017**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.61	Escrow Account - Building	3/3/2026	547,725	-	19,321	528,404
263.51	Copy Machine Lease	6/12/2019	5,737	-	2,299	3,438
Total General Obligation Debt/Liabilities:			553,462	-	21,620	531,842
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Annual Leave - Anna Lael		9,802	667	-	10,469
259.12	Annual Leave - Mark Crowley		6,324	-	27	6,297
259.12	Annual Leave - Ryan Roberts		7,283	-	1,490	5,793
259.12	Annual Leave - Sherry Swanson		5,302	1,992	-	7,294
259.12	Annual Leave - Miranda Nash		687	619	-	1,306
264.30	Net Pension Liability		384,409	-	77,948	306,461
259.12	Annual Leave - Allison Shriner		774	2,341	-	3,115
259.12	Annual Leave - Lance Downing		741	-	741	-
Total Revenue and Other (non G.O.) Debt/Liabilities:			415,322	5,619	80,206	340,735
Total Liabilities:			968,784	5,619	101,826	872,577

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