

**Washington State Auditor's Office**

**Financial Statements Audit Report**

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**Spokane County Fire Protection District  
No. 13  
(Newman Lake Fire and Rescue)**

Audit Period  
**January 1, 2013 through December 31, 2013**

**Report No. 1012173**

Issue Date  
**July 7, 2014**



**Washington State Auditor  
Troy Kelley**

**Independence • Respect • Integrity**



## Washington State Auditor Troy Kelley

July 7, 2014

Board of Commissioners  
Newman Lake Fire and Rescue  
Newman Lake, Washington

### *Report on Financial Statements*

Please find attached our report on Newman Lake Fire and Rescue'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 "Troy X. Kelley".

**TROY KELLEY**  
STATE AUDITOR

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Spokane County  
January 1, 2013 through December 31, 2013**

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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***

## **Newman Lake Fire and Rescue Spokane County January 1, 2013 through December 31, 2013**

Board of Commissioners  
Newman Lake Fire and Rescue  
Newman Lake, 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 Newman Lake Fire and Rescue, Spokane County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated June 27, 2014.

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 or permitted 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.

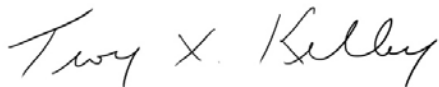
## ***COMPLIANCE AND OTHER MATTERS***

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.



**TROY KELLEY**  
STATE AUDITOR

June 27, 2014

# **Independent Auditor's Report on Financial Statements**

## **Newman Lake Fire and Rescue Spokane County January 1, 2013 through December 31, 2013**

Board of Commissioners  
Newman Lake Fire and Rescue  
Newman Lake, Washington

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

We have audited the accompanying financial statements of Newman Lake Fire and Rescue, Spokane County, Washington, for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 6.

#### ***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, Newman Lake Fire and Rescue has prepared these financial statements using accounting practices prescribed or permitted by Washington State statutes and the *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 Newman Lake Fire and Rescue, for the year ended December 31, 2013, 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 Newman Lake Fire and Rescue, as of December 31, 2013, 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***

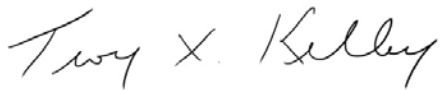
#### ***Supplementary and Other Information***

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 June 27, 2014 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.

A handwritten signature in cursive script that reads "Troy X. Kelley".

**TROY KELLEY**  
STATE AUDITOR

June 27, 2014



## **Financial Section**

**Newman Lake Fire and Rescue  
Spokane County  
January 1, 2013 through December 31, 2013**

### ***FINANCIAL STATEMENTS***

Fund Resources and Uses Arising from Cash Transactions – 2013  
Notes to Financial Statements – 2013

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

Schedule of Liabilities – 2013

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	032 Operating Fund	361 Capital Projects Fund - Apparatus	362 Capital Projects Fund - General
<b>Beginning Cash and Investments</b>					
30810	Beg Fund Bal-Reserved	646,295	77,677	468,426	25,048
30880	Beg Fund Bal-Unreserved	250,977	250,977	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
<b>Operating Revenues</b>					
310	Taxes	596,808	596,808	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	1,208	1,208	0	0
340	Charges for Goods and Services	1,112	1,112	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	8,792	3,703	3,720	198
<b>Total Operating Revenues:</b>		<b>607,920</b>	<b>602,831</b>	<b>3,720</b>	<b>198</b>
<b>Operating Expenditures</b>					
510	General Government	0	0	0	0
520	Public Safety	365,895	365,895	0	0
598	Intergovernmental Payments	0	0	0	0
<b>Total Operating Expenditures:</b>		<b>365,895</b>	<b>365,895</b>		
<b>Net Operating Increase (Decrease):</b>		<b>242,025</b>	<b>236,936</b>	<b>3,720</b>	<b>198</b>
<b>Nonoperating Revenues</b>					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	225,313	0	83,143	0
<b>Total Nonoperating Revenues:</b>		<b>225,313</b>		<b>83,143</b>	
<b>Nonoperating Expenditures</b>					
580, 596, 599	Other Financing Uses	1,151	1,151	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	5,060	5,060	0	0
597	Transfers-Out	225,313	225,313	0	0
<b>Total Nonoperating Expenditures:</b>		<b>231,524</b>	<b>231,524</b>		
<b>Increase (Decrease) in Cash and Investments</b>		<b>235,814</b>	<b>5,412</b>	<b>86,863</b>	<b>198</b>
<b>Ending Cash and Investments</b>					
50810	End Fund Bal-Reserved	799,020	0	555,289	25,246
50880	End Fund Balance-Unreserved	334,066	334,066	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		363 Capital Project Fund - New Fire Station Construction
<b>Beginning Cash and Investments</b>		
30810	Beg Fund Bal-Reserved	75,144
30880	Beg Fund Bal-Unreserved	0
38800/58800	Prior Period Adjustments, net	0
<b>Operating Revenues</b>		
310	Taxes	0
320	Licenses & Permits	0
330	Intergovernmental Revenues	0
340	Charges for Goods and Services	0
350	Fines & Penalties	0
360	Miscellaneous Revenues	1,171
Total Operating Revenues:		1,171
<b>Operating Expenditures</b>		
510	General Government	0
520	Public Safety	0
598	Intergovernmental Payments	0
Total Operating Expenditures:		
Net Operating Increase (Decrease):		1,171
<b>Nonoperating Revenues</b>		
370, 380, 395, 398	Other Financing Sources	0
391-393	Debt Proceeds	0
397	Transfers-In	142,170
Total Nonoperating Revenues:		142,170
<b>Nonoperating Expenditures</b>		
580, 596, 599	Other Financing Uses	0
591-593	Debt Service	0
594-595	Capital Expenditures	0
597	Transfers-Out	0
Total Nonoperating Expenditures:		
Increase (Decrease) in Cash and Investments		143,341
<b>Ending Cash and Investments</b>		
50810	End Fund Bal-Reserved	218,485
50880	End Fund Balance-Unreserved	0

The accompanying notes are an integral part of this Statement.

## **Notes to Financial Statements - 2013**

### **Spokane County Fire District 13**

#### **Note 1 - Summary of Significant Accounting Policies**

The District reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The Spokane County Fire Protection District #13, referred to as the "District", was incorporated August 1958 and operates under the laws of the state of Washington applicable to a fire district. The District is a general purpose government and provides fire protection and emergency medical services. The District uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (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 District :

GOVERNMENTAL FUND TYPES:

##### **General (Current Expense) Fund**

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

##### **Capital Projects Funds**

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

#### **B. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

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.

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

C. Budgets

The District adopts an annual appropriated budget for its operating fund. The budget constitutes the legal authority for expenditures at the fund level. Annual appropriations for this fund 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:

<u>Fund/Department</u>	<u>Final Appropriated Amounts</u>	<u>Actual Expenditures</u>	<u>Variance</u>
<b>032 - Operating Fund</b>			
Operating Fund	732,252.98	595,693.08	136,559.90
Operating Reserve Fund			0.00
Revenue Bond Fund		1,724.80	-1,724.80
Total 032 - Operating Fund	732,252.98	597,417.88	134,835.10
361 - Capital Projects Fund - Apparatus		0	0
362 - Capital Projects Fund - General		0	0
363 - Capital Project Fund - New Fire Station Construction		0	0

Variance in the Revenue Bond Fund is due to an interfund transfer. No appropriations or expenditures were made to the Capital Project Funds.

Budgeted amounts are authorized to be transferred between departments within any fund; however, 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 legislative body.

D. Cash

It is the District policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

E. Deposits

The District deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission.

F. Investments See Note 2, *Investments*.

G. Capital Assets

The District does not currently have a capitalization policy. The District is planning to adopt one in 2014.

#### H. Compensated Absences

A maximum of 75 days of unused paid time off may be carried over from one year to the next. Any leave remaining unused at the end of the calendar year that is in excess of 75 days will be cashed out. In the event of termination of employment, the employee shall be paid for any accrued but unused paid time off leave, up to a maximum of 75 days accrual.

#### I. Other Financing Sources or Uses

The District's *Other Financing Sources or Uses* consist of interfund transfers.

#### J. Risk Management

The 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, 2013, there are 486 Enduris members representing a broad array of special purpose districts throughout the state.

Enduris members share in the self-insured retention, jointly purchase excess and/or reinsurance coverage and provide risk management services and other related administrative services. Enduris provides "per occurrence" based policies 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, electronic data processing equipment, business interruption, course of construction and additions, property in transit, fine arts, and automobile physical damage to insured vehicles. Boiler and machinery coverage is included on a blanket limit of \$100 million for all members. Enduris offers employee dishonesty coverage up to a liability limit of \$1,000,000.

Members make an annual contribution to fund Enduris. Enduris acquires reinsurance from unrelated insurance companies on a "per occurrence" basis:

\$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 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 property loss. Enduris is responsible for the \$4,000 deductible on boiler and machinery loss.

Insurance carriers cover all losses over the deductibles as shown to the policy maximum limits. 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.

K. Reserved Fund Balance

<u>Fund</u>	<u>Reserve Amount</u>	<u>Description</u>
361-Apparatus Reserve	\$555,289	Reserved for future fire apparatus purchases
362-General Reserve	\$25,246	Reserved for emergency capital purchases
363-New Fire Station	\$218,485	Reserved for capital construction

**Note 2 - Investments**

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

Investments are presented at fair market value.

Investments by type at December 31, 2013 are as follows:

<u>Type of investment</u>	<u>District's own investments</u>	<u>Investments held by the county as an agent for local governments, individuals or private organizations</u>	<u>Total</u>
L.G.I.P	\$0	\$1,133,089	\$1,133,089

**Note 3 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month, with the exception of December when they are distributed at the end of the month.

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 tax is levied.

The District's regular levy for the year 2013 was \$1.50 per \$1,000 on an assessed valuation of \$296,189,634 for a total regular levy of \$444,284.45.

The District's EMS levy for the year 2013 was \$0.50 per \$1,000 on an assessed valuation of \$296,189,634 for a total regular levy of \$ 148,094.82.

#### **Note 4 – Debt Service Requirements**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2013.

The District has no other debt beyond compensated absences.

#### **Note 5 - Pension Plans**

Substantially all District's full-time employees participate in LEOFF II administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

#### **Note 6 - Other Disclosures**

##### *Significant transaction with related parties*

A monthly-stipend volunteer (officer) was paid as a vendor for clothing, embroidery services, and signage in 2013 by the District for a total of \$944.37.

##### *Component units or joint ventures*

The District has mutual aid agreements with all fire districts and fire departments within Spokane County, Washington and Kootenai County, Idaho, all in which no payments are made between parties.

The District has a mutual aid agreement with Washington State Department of Natural Resources.

##### *Significant commitments or obligations*

The District is waiting for a vote on a proposed bond that would substantially fund the construction of a new fire station. If passed, the voted bond will be for \$1.1 million. The estimated cost of the new fire station is \$2.3 million. The District is anticipating to use a non-voted bond (loan) and reserves to pay the difference.



Schedule of Liabilities  
For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
<b>General Obligations</b>							
	259.11	Compensated Absences		0	31,807		31,807
<b>Total General Obligations:</b>				<b>0</b>	<b>31,807</b>		<b>31,807</b>
<b>Total Liabilities:</b>				<b>0</b>	<b>31,807</b>		<b>31,807</b>

The accompanying notes to the financial statements are an integral part of this schedule



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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 as an advocate for government accountability. 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.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor**  
**Chief of Staff**  
**Director of Performance and State Audit**  
**Director of Local Audit**  
**Deputy Director of State Audit**  
**Deputy Director of Local Audit**  
**Deputy Director of Local Audit**  
**Deputy Director of Performance Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
**Sadie Armijo**  
**Mark Rapozo, CPA**  
**Lou Adams, CPA**  
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