



Washington State Auditor's Office

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Financial Schedule Audit Report

Tacoma Employees Retirement System

Pierce County

For the period January 1, 2014 through December 31, 2014

Published February 8, 2016

Report No. 1016145





Washington State Auditor's Office

February 8, 2016

The Honorable Mayor and Members of the Board of Administration

Tacoma Employees Retirement System
Tacoma, Washington

Report on Financial Schedules

Please find attached our report on the Tacoma Employees Retirement System's financial schedules.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF
PENSION AMOUNTS BY EMPLOYER AND THE SCHEDULE OF
PROPORTIONATE SHARE BY EMPLOYER PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Tacoma Employees Retirement System
Pierce County
January 1, 2014 through December 31, 2014**

The Honorable Mayor and Members of the Board of Administration
Tacoma Employees Retirement System
Tacoma, 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 Schedule of Pension Amounts by Employer and the Schedule of Proportionate Share by Employer of the Tacoma Employees Retirement System, a fiduciary fund of the City of Tacoma, Pierce County, Washington, as of and for the year ended December 31, 2014, and the related notes to the schedules and have issued our report thereon dated January 28, 2016.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the Schedules, we considered the Retirement System'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 Schedules, but not for the purpose of expressing an opinion on the effectiveness of the Retirement System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Retirement System'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 Retirement System's Schedules 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 Retirement System's Schedules are free from material misstatement, we performed tests of the Retirement System'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 Schedule 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 Retirement System'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 Retirement System'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
OLYMPIA, WA

January 28, 2016

INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER AND THE SCHEDULE OF PROPORTIONATE SHARE BY EMPLOYER

Tacoma Employees Retirement System Pierce County January 1, 2014 through December 31, 2014

The Honorable Mayor and Members of the Board of Administration
Tacoma Employees Retirement System
Tacoma, Washington

REPORT ON THE SCHEDULES

We have audited the accompanying Schedules of Pension Amounts by Employer and Proportionate Share by Employer of the Tacoma Employees Retirement System, a fiduciary fund of the City of Tacoma, Pierce County, Washington, as of and for the year ended December 31, 2014, and the related notes to the schedules as listed on page 9.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these schedules 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 schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, whether due to

fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Retirement System's preparation and fair presentation of the schedules 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 Retirement System'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 schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the beginning employer net pension liability, ending employer net pension liability, deferred outflows, and deferred inflows of resources, and the proportionate share of net pension liability of the Tacoma Employees Retirement System, as of December 31, 2014, and the employer pension expense, and the employer contributions, percentage of contributions, and proportionate share of pension expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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 Tacoma Employees Retirement System, a fiduciary fund of the City of Tacoma, as of and for the year ended December 31, 2014, and our report thereon, dated June 2, 2015, expressed an unmodified opinion on those financial statements.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2016 on our consideration of the Retirement System'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 Retirement System's internal control over financial reporting and compliance.

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

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

January 28, 2016

FINANCIAL SECTION

**Tacoma Employees Retirement System
Pierce County
January 1, 2014 through December 31, 2014**

FINANCIAL SCHEDULES

Schedule of Pension Amounts by Employer – 2014
Schedule of Proportionate Share by Employer – 2014
Notes to the Schedules – 2014

Schedule of Pension Amounts by Employer

Employer	Net Pension Liability		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Beginning Net Pension Liability*	Ending Net Pension Liability**	Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Investment Earnings	Net Difference Between Projected And Actual	Total Deferred Inflows of Resources	Proportionate Share** of 2014 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
City of Tacoma	\$10,256,174	(\$9,606,514)	\$0	\$80,151	\$80,151	\$4,783,832	\$0	\$8,530,117	\$0	\$13,313,949	\$15,502,930	\$17,424	\$15,520,354
South Sound 911	16,117	(16,961)	0	1,777	1,777	8,446	0	15,060	0	23,506	27,371	386	27,757
Pierce Transit	20,568	(21,186)	0	1,862	1,862	10,550	0	18,812	0	29,362	34,189	405	34,594
Tacoma Pierce County Health Department	881,107	(722,874)	0	0	0	359,975	83,790	641,877	83,790	1,085,642	1,166,570	(18,215)	1,148,355
Grand Total	11,173,966	(10,367,535)	0	83,790	83,790	5,162,803	83,790	9,205,866	9,205,866	14,452,459	16,731,060	0	16,731,060

*Based on unrounded contributions from 2013.

**Based on unrounded contributions from 2014.

See accompanying notes to the schedule

Schedule of Proportionate Share by Employer

Employer	2014 Employer Contributions	Rounded Percentage of Total Contributions	Proportionate Share* of 2014 Pension Expense	Proportionate
				Share* of Net Pension Liability as of December 31, 2014
City of Tacoma	\$22,149,246	92.67%	\$15,502,930	(\$9,606,514)
South Sound 911	39,105	0.16%	27,371	(16,961)
Pierce Transit	48,847	0.20%	34,189	(21,186)
Tacoma Pierce County Health Department	1,666,694	6.97%	1,166,570	(722,874)
Grand Total	23,903,892	100.00%	16,731,060	(10,367,535)

*Based on unrounded contributions from 2014.

See accompanying notes to the schedule

Notes to the Schedules

Note 1: Plan Description

The Tacoma Employees' Retirement System (the System) is a cost-sharing, multiple-employer defined benefit public employee pension plan, covering a majority of the employees of the City of Tacoma, and three Member Public Agencies. The Member Public Agencies are Tacoma-Pierce County Health Department, certain employees of the Pierce Transit and the South Sound 911 (formerly known as Law Enforcement Support Agency) who established membership in the System when these agencies were still City of Tacoma departments.

It has been administered in accordance with Chapter 1.30 of the Tacoma Municipal Code and Chapter 41.28 the Revised Code of Washington.

Note 2: Presentations and Allocations

A. Allocation Method

The employer contributions received and accrued within the calendar years ended December 31, 2013 and December 31, 2014, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the *Schedule of Proportionate Share by Employer* and *Schedule Pension Amounts by Employer*.

B. Net Pension Liability

Components of the calculation of the net pension liability (NPL) or assets for the participating employers, calculated in accordance with *GASB Statement No. 67*, are shown in the table below.

Net Pension Liability

Net Pension Liability	December 31, 2013	December 31, 2014
Total pension liability	\$1,400,044,920	\$1,468,179,273
Fiduciary net position	1,388,870,954	1,478,546,808
Net pension liability	11,173,966	(10,367,535)
Fiduciary net position as a % of total pension liability	99.20%	100.71%
Covered payroll	213,751,083	221,332,333
Net pension liability as a % of covered payroll	5.23%	-4.68%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

C. Amortization Schedules

Milliman, TERS actuary, calculated the amortization schedules of the deferred inflows and outflows recorded in the *Schedule of Pension Amounts by Employer*.

For the calendar year ended December 31, 2014.

Schedule of Deferred Inflows and Outflows of Resources

	Original Amount	Date Established	Original Recognition Period*	Amount Recognized in 12/31/2014 Expense	Balance of Deferred Inflows 12/31/2014	Balance of Deferred Outflows 12/31/2014
Investment (gains) or losses	(\$11,507,332)	12/31/2014	5.0	<u>(\$2,301,466)</u>	<u>(\$9,205,866)</u>	<u>\$0</u>
		Total		(2,301,466)	(9,205,866)	0
Economic/demographic (gains) or losses	(6,285,151)	12/31/2014	5.6	<u>(1,122,348)</u>	<u>(5,162,803)</u>	<u>0</u>
		Total		(1,122,348)	(5,162,803)	0
Assumption changes or inputs	0	12/31/2014	0.0	<u>0</u>	<u>0</u>	<u>0</u>
		Total		0	0	0

*Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all active and inactive members.

City of Tacoma's Amortization Schedule

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$4,783,832)	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	(8,530,117)	0
Contributions made subsequent to measurement date	<u>0</u>	<u>0</u>
Total	(13,313,949)	0

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows*:

Year ended December 31:	
2015	(\$3,172,492)
2016	(3,172,492)
2017	(3,172,492)
2018	(3,172,492)
2019	(623,981)
Thereafter	0

*Note that additional future deferred inflows and outflows of resources may impact these numbers.

South Sound 911's Amortization Schedule

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$8,446)	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	(15,060)	0
Contributions made subsequent to measurement date	<u>0</u>	<u>0</u>
Total	(23,506)	0

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows*:

Year ended December 31:	
2015	(\$5,601)
2016	(5,601)
2017	(5,601)
2018	(5,601)
2019	(1,102)
Thereafter	0

** Note that additional future deferred inflows and outflows of resources may impact these numbers.*

Pierce Transit's Amortization Schedule

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$10,550)	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	(18,812)	0
Contributions made subsequent to measurement date	<u>0</u>	<u>0</u>
Total	(29,362)	0

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows*:

Year ended December 31:	
2015	(\$6,996)
2016	(6,996)
2017	(6,996)
2018	(6,996)
2019	(1,378)
Thereafter	0

**Note that additional future deferred inflows and outflows of resources may impact these numbers.*

Tacoma-Pierce County Health Department's Amortization Schedule

As of December 31, 2014, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$359,975)	\$0
Changes of assumptions	0	0
Net difference between projected and actual earnings	(641,877)	0
Contributions made subsequent to measurement date	0	0
Total	(1,001,852)	0

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows*:

Year ended December 31:	
2015	(\$238,725)
2016	(238,725)
2017	(238,725)
2018	(238,725)
2019	(46,952)
Thereafter	0

*Note that additional future deferred inflows and outflows of resources may impact these numbers.

D. Pension Expense

Components of the pension expense reported in the *Schedule of Pension Amounts by Employer* and *Schedule Proportionate Share by Employer* for the calendar year ended December 31, 2014, are presented below.

Pension Expense	January 1, 2013 to December 31, 2013	January 1, 2014 to December 31, 2014
Service cost	N/A \$	38,484,316
Interest on total pension liability	N/A	100,571,822
Effect of plan changes	N/A	-
Administrative expenses	N/A	1,716,124
Member contributions	N/A	(20,698,886)
Expected investment return net of investment expenses	N/A	(99,918,502)
Recognition of Deferred Inflows/Outflows of Resources		
Recognition of economic/demographic gains or losses	N/A	(1,122,348)
Recognition of assumption changes or inputs	N/A	-
Recognition of investment gains or losses	N/A	(2,301,466)
Pension Expense	N/A \$	16,731,060

Note 3: Reconciliation of TERS financial statements and employer records to *Schedule of Proportionate Share by Employer* and *Schedule of Pension Amounts by Employer*

A. Basis of Accounting

TERS' financial statements conform to generally accepted accounting principles (GAAP).

The retirement plan is accounted for in pension trust funds using the flow of economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions.

B. Employer Contribution

The employer contributions reported in *TERS' Statement of Changes in Fiduciary Net Position* included in the separately issued CAFR agree with the employer allocation totals in the *Schedule of Proportionate Share by Employer*, which includes the accrual prepared at the plan level.

The employer contributions were used in determining each employer's proportionate share of the collective pension amounts for the calendar years ended December 31, 2013 and December 31, 2014.

Note 4: Actuarial Methods and Assumptions

The following actuarial methods and assumptions were used in the January 1, 2015 funding valuation. Please see the actuarial valuation report for funding for further details.

Actuarial Cost Method	Entry Age Normal
Amortization Method	Funding is based on statutory contribution rate. This amount is compared to a 30-year amortization for the purposes of calculating the Actuarially Determined Contribution. The amortization method for the ADC is as follows: Level percent or level dollar Closed, open, or layered periods Amortization period at 01/01/2015 Amortization growth rate
	Level percent Open 30 4.00%
Asset Valuation Method	
Smoothing period	4 years
Corridor	None
Inflation	3.00%
Salary Increases	Varies by service; details in valuation report
Investment Rate of Return	7.25%
Cost of Living Adjustments	2.125%
Retirement Age	Varies by age, gender, eligibility; details in valuation report
Turnover	Varies by service, gender; details in valuation report
Mortality	RP-2000 Mortality for Healthy and Disabled Annuitants, with age adjustments. Generational improvements per projection per Scale AA. Male Members and Male Beneficiaries: Combined Table for Healthy or Disabled for males set back one year. Female Members and Female Beneficiaries: Combined Table for Healthy or Disabled for females set back one year.

Note 5: Long-Term Expected Rate of Return

Long-Term Expected Rate of Return

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are per Milliman's investment consulting practice as of June 30, 2014. The target asset allocation is based on the Tacoma Employees' Retirement System Investment Policy Statement dated February 2014.

Asset Class	Index	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return
Investment Grade Fixed Income	Barclays Aggregate	15.0%	2.03%
US Inflation-Indexed Bonds	Barclays US TIPS	5.0%	1.41%
High Yield Bonds	BAML High Yield	9.0%	4.49%
Emerging Market Debt	JP Morgan EMBI Plus	5.0%	5.05%
Global Equity	MSCI ACWI NR	41.5%	6.02%
Public Real Estate	FTSE EPRA/NAREIT Developed	2.0%	6.38%
Private Real Estate	NCREIF Property	2.5%	3.72%
Private Equity	Cambridge Private Equity	10.0%	9.02%
Master Limited Partnerships	Alerian MLP	4.0%	4.46%
Timber	NCREIF Timber	2.0%	3.84%
Infrastructure	S&P Global Infrastructure	2.0%	5.88%
Agriculture	NCREIF Farmland	2.0%	4.38%
Assumed Inflation - Mean			3.00%
Assumed Inflation - Standard Deviation			1.85%
Portfolio Arithmetic Real Mean Return			5.11%
Portfolio Median Nominal Geometric Return			7.21%
Portfolio Standard Deviation			12.02%
Long-Term Expected Rate of Return, net of investment expenses			7.25%

GASB 67 and 68 generally require that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 67 and 68 will often require that the actuary perform projections of future benefit payments and asset values. GASB 67 and 68 (paragraph 29) do allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for TERS:

- TERS members and employers are committed to contributing the statutory amount, which exceeds the current normal cost rate.
- The current Fiduciary Net Position exceeds the Total Pension Liability.

- GASB 67 and 68 specify that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, Milliman's opinion is that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses; if all assumptions are met.

Note 6: Sensitivity Analysis of NPL

The following presents the NPL of the System, calculated using the discount rate of 7.25%, as well as what the System's NPL would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Total pension liability	\$ 1,656,923,147	\$ 1,468,179,273	\$ 1,309,321,941
Fiduciary net position	1,478,546,808	1,478,546,808	1,478,546,808
Net pension liability	<u>\$ 178,376,339</u>	<u>\$ (10,367,535)</u>	<u>\$ (169,224,867)</u>

Employer's Proportionate Share of the NPL

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
City of Tacoma	\$ 165,282,767	\$ (9,606,514)	\$ (156,803,052)
South Sound 911	291,811	(16,961)	(276,839)
Pierce Transit	364,508	(21,186)	(345,807)
Tacoma Pierce County Health Department	12,437,254	(722,874)	(11,799,169)
Total NPL	<u>\$ 178,376,340</u>	<u>\$ (10,367,535)</u>	<u>\$ (169,224,867)</u>

Note 7: Additional Information

Additional actuarial and pension plan information is included in the TERS 2014 CAFR. All other actuarial data, assumptions and methods relied on for the preparation of GASB 67 and 68 is included in Milliman's 2014 GASB 67 and 68 Disclosure Report.

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.

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