



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

**Financial Statements Audit Report**  
**Riverside Fire Authority**

**For the period January 1, 2018 through December 31, 2019**

**Published September 17, 2020**

**Report No. 1026884**





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

September 17, 2020

Board of Commissioners  
Riverside Fire Authority  
Centralia, Washington

**Report on Financial Statements**

Please find attached our report on Riverside Fire Authority's financial statements.

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

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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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**

**Riverside Fire Authority  
January 1, 2018 through December 31, 2019**

Board of Commissioners  
Riverside Fire Authority  
Centralia, 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 Riverside Fire Authority, as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the Authority's financial statements, and have issued our report thereon dated September 1, 2020.

We issued an unmodified opinion on the fair presentation of the Authority'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 Authority using accounting practices prescribed by state law 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.

As discussed in Note 5 to the financial statements, during the year ended December 31, 2019, the Authority adopted new accounting guidance for presentation and disclosure of postemployment benefits other than pensions, as required by the BARS manual.

As discussed in Note 9 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the Authority.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority'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.

In addition, we noted certain matters that we have reported to the management of the Authority in a separate letter dated September 1, 2020.

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of the Authority'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 Authority'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 Authority'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 fluid and cursive, with the first name "Pat" and last name "McCarthy" clearly distinguishable.

Pat McCarthy  
State Auditor  
Olympia, WA

September 1, 2020

# INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

## **Riverside Fire Authority January 1, 2018 through December 31, 2019**

Board of Commissioners  
Riverside Fire Authority  
Centralia, Washington

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

We have audited the accompanying financial statements of Riverside Fire Authority, for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the Authority's financial statements, as listed on page 11.

### **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 state law 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 audits. We conducted our audits 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 Authority'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 Authority'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, Riverside Fire Authority has prepared these financial statements to meet the financial reporting requirements of state law 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 cash and investments of Riverside Fire Authority, and its changes in cash and investments, for the years ended December 31, 2019 and 2018, 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 Authority 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 Riverside Fire Authority, as of December 31, 2019 and 2018, or the changes in financial position or cash flows thereof for the years then ended, due to the significance of the matter discussed in the above “Basis for Adverse Opinion on U.S. GAAP” paragraph.

## **Matters of Emphasis**

As discussed in Note 5 to the financial statements, in 2019, the Authority adopted new accounting guidance for presentation and disclosure of postemployment benefits other than pensions, as required by the BARS manual. Our opinion is not modified with respect to this matter.

As discussed in Note 9 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the Authority. Our opinion is not modified with respect to this matter.

## **Other Matters**

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

Our audits were conducted for the purpose of forming opinions on the financial statements taken as a whole. The Schedules of Liabilities are presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are 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 September 1, 2020 on our consideration of the Authority'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 Authority's internal control over financial reporting and compliance.

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

September 1, 2020

## **FINANCIAL SECTION**

### **Riverside Fire Authority January 1, 2018 through December 31, 2019**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2019  
Fund Resources and Uses Arising from Cash Transactions – 2018  
Notes to Financial Statements – 2019  
Notes to Financial Statements – 2018

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

Schedule of Liabilities – 2019  
Schedule of Liabilities – 2018

**Riverside Fire Authority**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>200 Debt Fund</b>	<b>300 EMS Capital Fund</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	286,305	-	-	286,305
30880	Unreserved	3,434,313	3,434,313	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	4,117,669	4,117,669	-	-
320	Licenses and Permits	100,712	100,712	-	-
330	Intergovernmental Revenues	64,177	64,177	-	-
340	Charges for Goods and Services	94,885	94,885	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	463,793	457,118	-	6,675
Total Revenues:		4,841,236	4,834,561	-	6,675
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	4,315,640	4,315,640	-	-
Total Expenditures:		4,315,640	4,315,640	-	-
Excess (Deficiency) Revenues over Expenditures:		525,596	518,921	-	6,675
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	42,820	-	42,820	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	302,507	302,507	-	-
Total Other Increases in Fund Resources:		345,327	302,507	42,820	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	495,936	495,936	-	-
591-593, 599	Debt Service	42,820	-	42,820	-
597	Transfers-Out	42,820	42,820	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		581,576	538,756	42,820	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>289,347</b>	<b>282,672</b>	<b>-</b>	<b>6,675</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	292,980	-	-	292,980
5088000	Unreserved	3,716,989	3,716,989	-	-
<b>Total Ending Cash and Investments</b>		<b>4,009,969</b>	<b>3,716,989</b>	<b>-</b>	<b>292,980</b>

The accompanying notes are an integral part of this statement.

**Riverside Fire Authority**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2018**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>200 Debt Fund</b>	<b>300 EMS Capital Fund</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	281,361	-	-	281,361
30880	Unreserved	2,975,932	2,975,932	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	3,932,082	3,932,082	-	-
320	Licenses and Permits	47,660	47,660	-	-
330	Intergovernmental Revenues	65,850	65,850	-	-
340	Charges for Goods and Services	165,701	165,701	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	67,076	62,132	-	4,944
Total Revenues:		4,278,369	4,273,425	-	4,944
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	3,996,758	3,996,758	-	-
Total Expenditures:		3,996,758	3,996,758	-	-
Excess (Deficiency) Revenues over Expenditures:		281,611	276,667	-	4,944
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	42,820	-	42,820	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	267,830	267,830	-	-
Total Other Increases in Fund Resources:		310,649	267,830	42,820	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	43,288	43,288	-	-
591-593, 599	Debt Service	42,826	6	42,820	-
597	Transfers-Out	42,820	42,820	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	1	1	-	-
Total Other Decreases in Fund Resources:		128,936	86,116	42,820	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>463,326</b>	<b>458,381</b>	<b>(0)</b>	<b>4,944</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	286,305	-	-	286,305
5088000	Unreserved	3,434,313	3,434,313	-	-
<b>Total Ending Cash and Investments</b>		<b>3,720,618</b>	<b>3,434,313</b>	<b>-</b>	<b>286,305</b>

The accompanying notes are an integral part of this statement.

**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

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

The Riverside Fire Authority was incorporated on January 1, 2008 and operates under the laws of the state of Washington applicable to a Regional Fire Authority. The Fire Authority is a special purpose local government and provides fire and emergency medical services to the general public.

The Fire Authority reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter [43.09](#) RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements. (see note to the financial statements)
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues, and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

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

**Debt Service Funds**

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

**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.

**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

**B. Basis of Accounting and Measurement Focus**

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the Fire Authority also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

**C. Cash and Investments**

See Note 4 - Deposits and Investments.

**D. Capital Assets**

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 2 years. Capital assets and inventory are recorded as capital expenditures when purchased.

**E. Compensated Absences**

Vacation leave may be accumulated up to 288 hours plus rollover for admin and 120 hrs plus rollover for career staff and is payable upon separation or retirement. Sick leave may be accumulated up to 1440 hrs for admin and 1200 for career staff. Upon separation or retirement, employees may be paid an amount equal to one-half of his/her accumulated but unused sick leave, up to a maximum of 480 hours for career staff and 720 hours for administration, unless he/she terminates employment without giving thirty (30) days prior written notice, or unless he/she is discharged for cause. Payments are recognized as expenditures when paid. The 2019 compensated absences total is \$463,483.52.

**F. Long-Term Debt**

See Note 3 - Debt Service Requirements.

**G. Reserved Portion of Ending Cash and Investments**

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board of Commissioners. When expenditures that meet restrictions are incurred, the Fire Authority intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

Fund Name	Amount Reserved	Reason for Restriction
EMS Capital Equipment	\$292,980	EMS Capital Equipment Acquisitions

**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

**Note 2 – Budget Compliance**

The Fire Authority adopts annual appropriated budgets for General and EMS funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
Fund/Department	Final Appropriated Am	Actual Expenses	Variance	
001 - General Fund				
General Fund	4,490,078	3,593,216	896,862	FEMA Grant will be spent in 2020
EMS Fund	\$ 1,380,168	\$ 1,261,176	\$ 118,992	
Payroll Holding				
Total 001 - General Fund	5870245.9	4854391.57	1015854.33	FEMA Grant will be spent in 2020
200 - Debt Fund	42820	42819.86	0.14	
300 - EMS Capital Fund	0	0	0	

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; 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 Fire Authority's legislative body.

Title for Disclosure	Details for Disclosure
2019 Budget Amendment Resolution 2019-06	Amend 2019 Budget for Riverside Fire Authority
2019 Budget Amendment Resolution 2019-12	Amend 2019 Budget for Riverside Fire Authority



**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

**Note 3 – Debt Service Requirements**

**Debt Service**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the Fire Authority and summarizes the Fire Authority's debt transactions for year ended December 31, 2019.

The debt service requirements for general obligation bonds, revenue bonds and other debt are as follows:

Year	Principal	Interest	Total Debt Service
2019	37,704	5,116	42,820
2020	39,212	3,608	42,820
2021	40,780	2,040	42,820
<i>Totals</i>	\$ 117,696	\$ 10,764	\$ 128,460

**Note 4 – Deposits and Investments**

Investments are reported at amortized cost. Deposits and investments by type at December 31, 2019 are as follows:

Type of Deposit or Investment	Riverside Fire Authority's own deposits & investments	Deposits & investments held by the county as an agent for other local governments, individuals, or private organizations.	Total
LCTY		0	-
LGIP		2,539,843.91	2,539,843.91
LGIP		292,979.93	292,979.93
LGIP		1,398,471.23	1,398,471.23
<i>Totals</i>	\$ -	\$ 4,231,295	\$ 4,231,295

It is the Fire Authority's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

**Investments in the State Local Government Investment Pool (LGIP)**

The Fire Authority is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the Fire Authority would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The Fire Authority's deposits, and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered, or held by the Fire Authority or its agent in the government's name.

**Note 5 – Other Post-Employment Benefits (OPEB) Plans**

During the year ended December 31, 2019, the Authority adopted guidance for the presentation and disclosure of post-employment benefits other than pensions, as required by the BARS manual. This requirement resulted in the addition of a post-employment benefit liability reported on the Schedule of Liabilities.

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the Authority as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2019, the plan had four (4) members, all retirees. As of December 31, 2019, the Authority's total OPEB liability was \$2,966,425, as calculated using the alternative measurement method. For the year ended December 31, 2019, the Authority paid \$94,836.57 in benefits.

**Note 6 – Pension Plans**

**A. State Sponsored Pension Plans**

Substantially all Fire Authority full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

The Fire Authority also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve

**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2019 (the measurement date of the plans), the Fire Authority's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan Type	Employer Contributions	Plan Liability / Asset	Allocation Percentage	NPL	NPA
PERS 1 UAAL	5562.55	3,845,355,000	0.00077600%	29,840	
PERS 2/3	8174.88	971,340,000	0.00100100%	9,723	
LEOFF 1		(1,976,611,000)	0.00613900%		(121,344)
LEOFF 2		(2,316,693,000)	0.05942100%		(1,376,602)
VFFRPF	660	(67,993,000)	0.330000%		(225,993)
			<i>Totals</i>	\$ 39,563	\$ (1,723,939)

**LEOFF Plan 1**

The Fire Authority also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

**LEOFF Plan 2**

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

**B. Defined Contribution Pension Plans**

Plan Name	Description	Contribution Rates	Employer Contribution
Deferred Comp	DCP	Up to \$120/mo per Employee	35,579

**RIVERSIDE FIRE AUTHORITY**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2019**

**Note 7 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

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

Levy Type	Per \$1000	Assessed Valuation	Amount
General Fund	1.50	2,098,381,814	3,147,572.72
EMS Fund	0.476297134801	2,135,004,991	1,016,896.76

**Note 8 – Risk Management**

Riverside Fire Authority participated as a member of the Northwest Firefighter Trust Health Care Program to provide health and welfare coverage for its employees. Other risk factors are insured by the purchase of commercial insurance policies, including liability, physical damage, and personal injury coverage.

Type of Risk	Self-insured (Y/N)	Not Applicable (Y/N)	Or Name of Insurer
Property & Liability	Y		Nicholsons and Associates
Health & Welfare	N		Northwest Firefighters Trust
Unemployment Compensation (ESD)	Y		State of Washington
Workers Compensation (L&I)	N		State of Washington

**NORTHWEST FIRE FIGHTERS BENEFITS TRUST**

The Northwest Fire Fighters Benefit Trust offers various employee benefit welfare plans to participating employees and dependents. The description of the available medical, prescription drug, dental, vision and hearing options are contained in separate booklets issued by the claim's administrator or insurer of each option. Those booklets will contain a full description of the benefits and the conditions under which they are provided.

**Note 9 – Subsequent Events**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

It is unknown how the Fire Authority's funding base will be affected by this event. We are actively reviewing possible effects of the virus on our District. We are poised to make strategic organizational adjustments if necessary.

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

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

The Riverside Fire Authority was incorporated on January 1, 2008 and operates under the laws of the state of Washington applicable to a regional fire authority. The Authority is a special purpose local government and provides fire and emergency services to the general public.

Riverside Fire Authority reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used by the Authority:

GOVERNMENTAL FUND TYPES:

General Fund

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

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

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.

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

**B. Basis of Accounting and Measurement Focus**

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the Authority also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

**C. Cash and Investments**

See Note 3, *Deposits and Investments*.

**D. Capital Assets**

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 2 years. Capital assets and inventory are recorded as capital expenditures when purchased.

**E. Compensated Absences**

Vacation leave may be accumulated up to 288 hours and is payable upon separation or retirement. Sick leave may be accumulated 1440 hours. Upon separation or retirement employees may be paid an amount equal to one-half of his/her accumulated but unused sick leave, up to a maximum of 480 hours for career staff and 720 hours for administration, unless he/she terminates employment without giving thirty (30) days prior written notice, or unless he/she is discharged for cause. Payments are recognized as expenditures when paid. The 2018 compensated absences total is \$466,236.15.

**F. Long-Term Debt**

See Note 5, *Debt Service Requirements*.

**G. Reserved Portion of Ending Cash and Investments**

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board of Commissioners. When expenditures that meet restrictions are incurred, the Authority intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

Funds are reserved for EMS Capital equipment acquisitions. The reserved fund balance as of December 31, 2018 was 286,304.78.

**Note 2 – Budget Compliance**

The Authority adopts annual appropriated budgets for General and EMS funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - General Fund			
General Fund	3044833.9	2922085.44	122748.46
EMS Fund	1300110	1160788.76	139321.24
Total 001 - General Fund	4344943.9	4082874.2	262069.7
200 - Debt Fund	42820	42819.86	0.14

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); 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 Riverside Fire Authority's legislative body.

**Note 3 – Deposits and Investments**

It is the Authority's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

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

Investments are reported at fair value. Investments by type at December 31, 2018 are as follows:

Type of Investment	The City's own investments	Investments held by the Lewis County as an agent for other local governments, individuals, or private organizations.	Total
LCTY		0	-
LGIP		2,143,860	2,143,860
LGIP		286,304	286,304
LGIP		1,247,998	1,247,998
	\$ -	3,678,162	\$ 3,678,162

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

**Note 4 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

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

The Riverside Fire Authority regular levy for the year 2018 was \$1.50 per \$1,000 on an assessed valuation of \$1,950,114,812 for a total regular levy of \$2,925,172.22. In addition, an M & O levy in the amount of \$800,000 was approved by voters for the year 2015. In 2018, Riverside Fire Authority also levied \$.50 per \$1,000 for EMS on an assessed valuation of \$1,987,460,051 for a total additional levy of \$993,730.03.

**Note 5 – Debt Service Requirements**

**Debt Service**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the Authority and summarizes the Authority debt transactions for year ended December 31, 2018.

The debt service requirements for general obligation bonds, revenue bonds and other debt are as follows:

Year	Principal	Interest	Total Debt Service
2019	37,705	2,558	40,263
2020	39,213	1,804	41,017
2021	40,781	1,020	41,801
<i>Totals</i>	\$ 117,699	\$ 5,382	\$ 123,081

**Note 6 – OPEB Plans**

The Riverside Fire Authority has a commitment to pay for post employee benefits for four (4) LEOFF 1 retirees and two (2) LEOFF 2 retirees. These benefits include medical coverage, limited vision care and nursing care. Six retirees received benefits during the year and \$93,621.79 was paid out for those benefits.

Plan Name	Plan Administrator	Type (DBP or DCP)	Plan Description	# of Active Employees	# of Retired Employees	Employer Contribution
LEOFF 1 Retirees	Northwest Firefighter Trust	DBP	Medical/Vision	0	2	35,685.78
LEOFF 1 Retirees	Riverside Fire Authority	DBP	Excess Medical Costs	0	4	4,366.61
LEOFF 1 Retirees	UNUM	DBP	Long Term Medical	0	4	6,640.40
LEOFF 1 Retirees	Bankers Life	DBP	Long Term Medical	0	4	28,301.40
LEOFF 2 Retirees	HRA VEBA	DCP	Contributions	0	2	18,627.60
						93,621.79



**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

**Note 7 – Pension Plans**

**A. State Sponsored Pension Plans**

Substantially all Riverside Fire Authority's full-time and qualifying part-time employees participate in the LEOFF 2 and PERS 2 plans administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

The Authority also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2018 (the measurement date of the plans), the Authority's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan Type	Employer Contribution	Plan Liability / Asset	Allocation Percentage	NPL	NPA
PERS 1 UAAL	4982.89	4,466,034,000	0.00074500%	33,272	
PERS 2/3	7419.83	1,707,411,000	0.000962%	16,425	
LEOFF 1		(1,815,502,000)	0.00603200%		(109,511)
LEOFF 2	104916.61	(2,030,218,000)	0.06050200%		(1,228,322)
VFFRPF	660	(52,844,000.00)	0.320000%		(170,215)
			<i>Totals</i>	\$ 49,697	\$ (1,508,049)

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

**LEOFF Plan 1**

The Authority also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

**LEOFF Plan 2**

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

**Note 8 – Risk Management**

Riverside Fire Authority participated as a member of the Northwest Firefighter Trust Health Care Program to provide health and welfare coverage for its employees. Other risk factors are insured by the purchase of commercial insurance policies, including liability, physical damage and personal injury coverage.

**HEALTH & WELFARE**



**DESCRIPTION OF THE PLAN:**

The following description of the Health and Welfare Plan of the Northwest Fire Fighters Benefits Trust (the Plan) provides only general information. Participants should refer to the Plan documents, summaries and other descriptive plan literature for a more complete description of the Plan's provisions.

General - The Plan was established effective January 1, 2013 by the Washington State Council of Fire Fighters, which is an organization located within the state of Washington that represents affiliated local fire fighter unions of the International Association of Fire Fighters

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

(IAFF) within the state. The Plan is a welfare benefit plan providing medical, prescription drug, vision, dental, and certain medical travel benefits to active members and retirees. It is maintained pursuant to various collective bargaining agreements and successor agreements, between the participating locals and their respective employers. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

Eligibility - Generally, participation in the Plan is open to all employees who are members of a bargaining unit represented by a member local of the IAFF or are members of another bargaining unit allowed to participate by the Board of Trustees, and for whom contributions are made to the Plan as required by the collective bargaining agreement between that local and the employee's employer. The Board of Trustees also may enter into subscription agreements directly with participating employers, who are contributing to the Plan for their bargaining unit employees, in order for their non-bargaining unit employees to be able to participate in the Plan. Eligible employees are defined as employees subject to collective bargaining agreements or the special subscription agreements.

Employer and Participant Contributions - Employer and self-pay participant contributions are received and held by the Plan pending payment of approved benefits and/or insurance premiums. Employer contributions are based on the collective bargaining agreements with the participating locals, or through other special agreements.

Benefits - The Plan provides health and welfare benefits to eligible and qualified participants. During the year ended December 31, 2017, dental and orthodontic benefits for active and retiree members were provided through insurance contracts with Delta Dental of Washington. Effective January 1, 2017, dental and orthodontic benefits for active and retiree members became self-funded by the Plan.

During the year ended December 31, 2018, certain medical, vision, prescription benefits, telemedicine, medical travel, and hearing aid benefits for active and retiree members were self-funded by the Plan. Other medical, hospital, surgical, prescription drug and vision benefits for retiree members were provided through United American Insurance Company and Aetna Life Insurance Co. via Labor First.

During the year ended December 31, 2017, certain medical, vision, prescription benefits, telemedicine, and travel benefits for active and retiree members were self-funded by the Plan. Other medical, hospital, surgical, prescription drug and vision benefits for retiree members were provided through insurance contracts with Regence BlueShield and Asuris Northwest Health.

In the event medical and prescription benefits covered under the self-funded arrangement exceed self-funded limits, the excess is covered by a stop loss insurance policy with a

**Notes to the Financial Statements**  
**For the year ended December 31, 2018**

commercial carrier. The policy identifies specific and aggregate stop loss payment provisions. For the policy years ended December 31, 2017 and 2016, individual stop loss provisions for medical and prescription benefits were \$250,000 and \$200,000, respectively. Individual stop loss payments are unlimited per individual. Under the aggregate stop loss provisions, medical and prescription benefits in excess of the adjusted maximum monthly payment amount, as calculated by the carrier, are reimbursable to the Plan. Aggregate stop loss payments are limited to \$2,000,000 per policy year.

Administration of the Plan - The Plan is administered by the Board of Trustees, with the assistance of Vimly Benefit Solutions, Inc. (formerly named Benefit Solutions, Inc.), a contract administration organization; Brown and Brown of Washington, Inc. dba DiMartino Associates, a benefits consulting services firm; and McKenzie, Rothwell, Barlow & Coughran, P.S. a legal services firm. Regence BlueShield, Delta Dental of Washington, and SavRx provide benefit administration and management services. SCHOEDEL & SCHOEDEL, Certified Public Accountants, PLLC provides financial statement accounting and auditing services.

Right to Change or Terminate the Plan - The Trust Agreement of the related trust may be amended by action of the Washington State Council of Fire Fighters (WSCFF) Executive Board, on its own accord, after ten days' advance written notice to the Board of Trustees, or upon recommendation of the Board of Trustees. If the WSCFF is terminated or otherwise ceases to exist without having made provisions for any remaining funds in the Trust, the remaining members of the Board of Trustees will have the power to amend.

The related trust agreement may be terminated at any time by action of the WSCFF Executive Board on its own accord or by action of the Board of Trustees after thirty days' advance written notice to the WSCFF. In any event, the Trust Agreement will be automatically terminated upon the expiration of all collective bargaining agreements and subscription agreements requiring the payment of contributions to the Trust, and upon completion of the termination process. As part of the termination process, the Board of Trustees may arrange for retention of an independent trustee to administer the wasting trust.

Upon termination, the Board of Trustees will wind up the affairs of the Trust. Any and all monies remaining in the Trust, after the payment of expenses, will be allocated among the participating employees and beneficiaries as specified in Section 501, et seq., of the Internal Revenue Code and related authority. In no event will any of the remaining monies or assets in the Trust be paid to or be recoverable by any participating employer or labor organization.

**Riverside Fire Authority  
Schedule of Liabilities  
For the Year Ended December 31, 2019**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.96	Fire Engine	12/2/2021	117,696	-	37,704	79,992
	<b>Total General Obligation Debt/Liabilities:</b>		<b>117,696</b>	<b>-</b>	<b>37,704</b>	<b>79,992</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		466,237	-	2,753	463,484
264.30	Pension		49,690	-	10,127	39,563
264.40	OPEB Liabilities		-	2,966,425	-	2,966,425
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>515,927</b>	<b>2,966,425</b>	<b>12,880</b>	<b>3,469,472</b>
	<b>Total Liabilities:</b>		<b>633,623</b>	<b>2,966,425</b>	<b>50,584</b>	<b>3,549,464</b>

**Riverside Fire Authority  
Schedule of Liabilities  
For the Year Ended December 31, 2018**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.96	Fire Engine	12/1/2021	153,950	-	36,254	117,696
<b>Total General Obligation Debt/Liabilities:</b>			<b>153,950</b>	<b>-</b>	<b>36,254</b>	<b>117,696</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		450,922	15,315	-	466,237
264.30	Pension		60,535	-	10,838	49,697
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>511,457</b>	<b>15,315</b>	<b>10,838</b>	<b>515,934</b>
<b>Total Liabilities:</b>			<b>665,407</b>	<b>15,315</b>	<b>47,092</b>	<b>633,630</b>

## 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	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>