



Office of the Washington State Auditor  
Pat McCarthy

# Financial Schedule Audit Report

## Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board

For the period July 1, 2020 through June 30, 2021

*Published December 23, 2021*

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

December 23, 2021

Steve Nelsen  
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board  
Olympia, Washington

**Report on Financial Schedule**

Please find attached our report on the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board's Schedule of Expenditures – Budget Allotment to Actual.

We are issuing this report in order to provide information on specific financial activity of the Board.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

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## INDEPENDENT AUDITOR'S REPORT

On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of The Financial Schedule Performed In Accordance With *Government Auditing Standards*

### **Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board July 1, 2020 through June 30, 2021**

Mr. Steve Nelsen, Executive Director  
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board  
Olympia, 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 Expenditures – Budget Allotment to Actual and related notes (the schedule) of the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board, as of and for the year ended June 30, 2021, and have issued our report thereon dated December 15, 2021.

### **INTERNAL CONTROL OVER SCHEDULE REPORTING**

In planning and performing our audit of the schedule, we considered the Board's internal control over schedule reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedule, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 Board's schedule 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 Board's schedule is free from material misstatement, we performed tests of the Board'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 Board'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 Board'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.



Pat McCarthy, State Auditor

Olympia, WA

December 15, 2021

# INDEPENDENT AUDITOR'S REPORT

## Report on the Expenditure Schedule

### **Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board**

**July 1, 2020 through June 30, 2021**

Mr. Steve Nelsen, Executive Director  
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board  
Olympia, Washington

### **REPORT ON THE EXPENDITURE SCHEDULE**

We have audited the accompanying Schedule of Expenditures – Budget Allotment to Actual of Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board, as of and for the year ended June 30, 2021, and the related notes, which collectively comprise the Board's schedule as listed on page 9.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this schedule 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 a schedule that is free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the schedule 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 schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the schedule 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 Board'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 account estimates made by management, as well as evaluating the overall presentation of the schedule.

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

### **Unmodified Opinion**

In our opinion, the schedule referred to above present fairly, in all material respects, the budgeted and actual expenditures of the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board, for the year ended June 30, 2021, in accordance with the basis of accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Matters of Emphasis*

As discussed in Note 4 to the 2021 expenditure schedule, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the Board is unknown. Our opinion is not modified with respect to this matter.

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the schedule as a whole. The Supplemental Table-Prior Year Expenditure Comparison is presented for purposes of additional analysis and is not a required part of the schedule. Such information has not been subjected to the auditing procedures applied in the audit of schedule, and accordingly, we do not express an opinion or provide any assurance on it.

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2021 on our consideration of the Board's internal control over schedule 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 schedule reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over schedule reporting or on compliance. That report

is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over schedule reporting and compliance.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive style with a large, stylized initial "P".

Pat McCarthy, State Auditor

Olympia, WA

December 15, 2021



## FINANCIAL SECTION

### **Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board July 1, 2020 through June 30, 2021**

#### **SCHEDULE**

Schedule of Expenditures – Budget Allotment to Actual – 2021  
Notes to Schedule of Expenditures – 2021

#### **OTHER INFORMATION**

Supplemental Table – Prior Year Expenditure Comparison – 2020

LAW ENFORCEMENT OFFICERS FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
SCHEDULE OF EXPENDITURES – BUDGET ALLOTMENT TO ACTUAL  
For the Fiscal Year Ending June 30, 2021

FISCAL YEAR 2021 EXPENDITURES (Actuals versus Budgeted):

<b>Expenditure Title:</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Salaries & Wages	\$783,364	\$786,025	(\$2,661)
Employee Benefits & Payroll Taxes	\$248,436	\$257,551	(\$9,115)
Professional Service Contracts	\$70,413	\$41,995	\$28,418
Supplies and Materials	\$6,250	\$11,046	(\$4,796)
Communications/Telecommunications	\$23,876	\$18,085	\$5,791
Utilities	\$7,155	\$5,045	\$2,110
Rentals and Leases - Land & Buildings	\$54,954	\$53,629	\$1,325
Repairs, Alterations & Maintenance	\$190,000	\$7,412	\$182,588
Printing and Reproduction	\$10,656	\$5,390	\$5,266
Employee Prof Dev & Training	\$42,295	\$13,952	\$28,343
Rental & Leases - Furniture & Equipment	\$7,084	\$2,802	\$4,282
Subscriptions	\$2,355	\$2,351	\$4
Facilities and Services	\$46,502	\$50,710	(\$4,208)
Data Processing Services (Interagency)	\$117,569	\$113,361	\$4,208
Attorney General Services	\$21,290	\$10,822	\$10,468
Personnel & HR Services	\$12,372	\$18,020	(\$5,648)
Insurance	\$2,121	\$2,122	(\$1)
Other Contractual Services	\$117,473	\$129,174	(\$11,701)
State Auditor Services	\$4,500	\$4,400	\$100
Archives & Records Management Services	\$179	\$179	\$0
Software Licenses and Maintenance	\$7,800	\$6,460	\$1,340
Other Goods and Services ( <i>Note 1 Section B</i> )	(\$3,200)	(\$1,676)	(\$1,524)
Travel, Lodging & Subsistence	\$50,808	\$296	\$50,512
Non-capitalized Assets	\$57,000	\$111,579	(\$54,579)
Other Grants & Benefits	400	\$1,552	(\$1,152)
<b>TOTALS</b>	<b>\$1,881,652</b>	<b>\$1,652,282</b>	<b>\$229,370</b>

Note: A positive variance represents an underspend in the category, while a (negative) variance represents an overspend.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2021

**Note 1 – Agency Description & Summary of Significant Accounting Policies**

A. Agency Description, Background & Activities

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The Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement (the board) was created through taxpayer initiative 790 in November of 2002. In 2003, the board was created as a state agency governed by its board of trustees. The board exists to research, develop and execute broad policies beneficial to the members of the Law Enforcement and Firefighters Retirement Plan 2 Pension Fund's present and future recipients. The board employs seven full time employees to act as administrative, technical, and advisory experts to aid in carrying out the board's mission.

The eleven-member board of trustees is appointed by the Governor of the State of Washington. Board members are appointed from the following groups:

- Three must be active law enforcement officers who participate in the plan and one of the members may be a retired law enforcement officer and a member of the plan.
- Three must be active fire fighters who participate in the plan and one of the members may be a retired fire fighter that participates in the plan.
- Three must be representatives of employers.
- One must be a member of the State House of Representatives.
- One must be a member of the State Senate.

The board is empowered to oversee the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF 2). They do not maintain custody or manage the investments in the plan. The custody and investment function is the responsibility of the Washington State Investment Board (SIB). The board is required to; (1) adopt actuarial tables, assumptions and cost methodologies, (2) adopt contribution rates for LEOFF Plan 2, (3) and other related duties. The other related duties the board incurs expenditures for include:

Professionals & Technical Advisors – Retain professionals and technical advisors necessary to accomplish the board's duties. As provided by RCW 41.26.720, the board shall make an annual report to the governor, legislature, and state auditor setting forth a summary of the costs and expenditures of the plan for the preceding year. The board shall also retain the services of an independent, certified public accountant who shall annually audit the expenses of the fund and whose report shall be included in the board's annual report.

Actuary – Consulting with an enrolled actuary retained by the board (the state actuary shall provide assistance when the board requests). The actuary used must provide the state actuary with copies of its valuations, assumptions and cost methodology for a reasonableness review. If the two actuary do not agree, a third actuary must be appointed by the board and state actuary.

Other Costs – Retain administrative staff and acquire office space for operations. Process travel reimbursements for board members as provided by RCW 43.03.050 and 43.03.060.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2021

**B. Basis of Accounting and Reporting**

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The expense account used by the LEOFF 2 Plan Board is a governmental fund. The Board uses the modified-accrual basis of accounting with a measurement focus on current financial resources. The Schedule of Expenditures-Budget and Actual is not intended to be a complete presentation of the Board's assets, liabilities, and revenues nor does it constitute a complete set of financial statements in accordance with generally accepted accounting principles.

All of the Board's general accounting, reporting, payroll and budget functions are managed by the Washington State Department of Enterprise Service's Small Agency Financial Services and Human Resources Teams. All accounting data is maintained in the statewide Accounting & Financial Reporting System (AFRS) under agency 341.

The board relies heavily on the State Administrative and Accounting Manual (SAAM) in the development and execution of its accounting related policies.

Note for negative expenditure data: The "Other Goods and Services" category is reporting a negative balance for actual fiscal year 2021 results. This negative amount is caused by expense reimbursements from the U.S. Bank Purchase Card Rebate program. Rebate amounts are based on a fraction of expenditures from various expense categories and are consolidated into this category for reporting purposes.

Expenditure Authority (RCW 41.26.732):

The authority to establish all policies relating to the expense fund, other than the investment policies of the Washington State Investment Board (WSIB), resides with the board. With the exception of investments by, and expenses of, the (WSIB), disbursements from the expense fund may be only with the authorization of the board.

Expenditures of the board are paid out of a singular operation account (LEOFF Plan 2 Board Expense Account / Account Number: 548). This expense account is administered by the state treasury. The board retains no other accounts for official board business.

Expenditures from the expense account may only be used in the execution of board duties. Allowable expenses include, but are not limited to:

- Salaries, benefits and related payroll costs of personnel.
- Lease Payments
- Travel
- Good & Services
- Audits
- Other general and reasonable costs of conducting board business

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2021

C. Budgetary Process

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The board must develop an annual budget consistent with the requirements of chapter 43.88 of the Revised Code of Washington. The budget for the Board is funded from the investment income of the LEOFF Trust fund held by the WSIB.

The budget for the agency is subject to the allotment process directed by the Office of Financial Management (OFM) but is not subject to legislative appropriation. Allotments maybe updated as needed however, they are non-binding and are used as an expense monitoring tool so that biennial budgets are not exceeded.

**Note 2 Commitments & Non-Current Liabilities**

D. Major Lease Payments and Commitments

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The lease expenses incurred in fiscal year 2021 totaled \$53,629. The Board is not currently under a long-term lease agreement for office space and is coordinating an office relocation to take place early in calendar year 2021. The annual lease obligate following the relocation is expected to be around \$55,188.

In 2014, the Board, acting through the Washington State Department of Enterprise Services (DES), entered into a five year operating lease for office space which was effective until April 30, 2019. The agreement called for monthly lease payments of \$3,829.50. In addition to the monthly lease payments the agency was also required to pay the landlord for its prorated share (currently 5.36%) of water, sewer, garbage and restroom supplies as well as the cost of electricity and natural gas directly attributable to the office space occupied. When the lease expired on April 30, 2019 the agency elected not to renew and continued to occupy the space under a month-to-month arrangement with the same terms until vacating in February 2021.

In December 2020, the Board signed a five-year lease with Olympia Airport Property Management effective February 1<sup>st</sup> 2021 through January 31<sup>st</sup> 2026. The monthly lease payment for the new office space is \$4598.69. Under the agreement the agency is to provide its own janitorial services and garbage/recycling collection. Additionally, the agency is required to cover a 75% share of the building's electricity, water, and sewer.

The budget for fiscal year 2021 included \$190,000 in category EE for alterations and improvements to new office space. An additional \$50,000 was budgeted in category J for new furniture and equipment. Ultimately only \$7,412 was needed for alterations, but furniture and equipment expenses for the new office exceeded \$100,000.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
 NOTES TO SCHEDULE OF EXPENDITURES  
 For the Fiscal Year Ending June 30, 2021

E. Compensated Absences

Consistent with statewide employment practices the board maintains an ongoing cost of compensated absences for employees that accrue sick and vacation leave on a monthly basis. Costs associated with compensated absences are not recorded as expenditures until absences are taken and annually the agency records the future liability related to compensated leave. The below table summarized the changes in compensated absences expenses for the year ended June 30, 2021 and reflects the potential cost of compensated leave.

Compensated Absences Summary	Vacation Leave Liability	Sick Leave Liability	Total
Current Year Opening Balance	\$ 91,582	\$ 41,273	\$ 132,855
Net Increase in Liability for the Year	\$ 18,538	\$ 6,536	\$ 25,074
<b>Balance at year ending June 30, 2021</b>	<b>\$ 110,120</b>	<b>\$ 47,809</b>	<b>\$ 157,929</b>

**Note 3 – Related Party Transactions**

The board obtains a significant amount of goods and services from other agencies within the state of Washington in the form of interagency agreements. The cost of these agreements are developed during the State’s budget process and are generally structured to recover the cost of providing goods and services. The following table summarizes the most significant agreements/services provided with other state agencies and the cost of these agreements in fiscal year 2021.

**Interagency & Central Billing (State Rendered Services)**

Agency	Service	FY21 Charges	% of Total
Office of the State Actuary	Actuary Services	\$ 116,370	25.7%
Department of Enterprise Services (DES)	Multiple Services**	\$ 84,075	18.5%
WaTech/OCIO	IT Services	\$120,755	26.6%
Office of the Attorney General	Legal Services	\$ 10,822	2.4%
State Auditor’s Office	Audit Services	\$4,400	1.0%
Office of Financial Management	Multiple Services**	\$ 7,275	1.6%
<b>TOTALS</b>		<b>\$ 343,697</b>	<b>75.8%*</b>

\*Note % of total is a comparison of all E - Goods & Services expenditures for FY21 (\$453,284).

\*\*DES & OFM charges includes charges for: Financial Services, Training Services, Real Estate Contracting Services, Statewide systems charges, Mail Services, Personnel Services, Parking Services, and Risk Management Services.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2021

**Note 4 – COVID-19 Pandemic**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel, and non-essential activities.

COVID-19 and the State's precautionary measure had a relatively small impact on the LEOFF Board. There were no significant costs necessitated by the COVID-19 outbreak, though small expenditures did arise from the need to accommodate employees working remotely. The agency was able to recognize modest savings by significantly cutting back on professional development (training & conferences) and business travel. No employees were furloughed because of COVID-19.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the Board is unknown at this time.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2021

SUPPLEMENTAL TABLE:  
PRIOR YEAR (FISCAL YEAR 2020) EXPENDITURES FOR COMPARISON

<b>Expenditure Title:</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Variance</b>
Salaries & Wages	\$780,136	\$774,486	\$5,650
Employee Benefits & Payroll Taxes	\$248,560	\$248,799	(\$239)
Professional Service Contracts	\$25,363	\$6,362	\$19,001
Supplies and Materials	\$7,100	\$6,873	\$227
Communications/Telecommunications	\$23,876	\$17,540	\$6,336
Utilities	\$6,180	\$6,843	(\$663)
Rentals and Leases - Land & Buildings	\$45,954	\$45,954	\$0
Repairs, Alterations & Maintenance	\$0	\$0	\$0
Printing and Reproduction	\$9,656	\$5,105	\$4,551
Employee Prof Dev & Training	\$36,130	\$44,504	(\$8,374)
Rental & Leases - Furniture & Equipment	\$4,084	\$3,896	\$188
Subscriptions	\$2,355	\$2,678	(\$323)
Facilities and Services	\$42,177	\$42,796	(\$619)
Data Processing Services (Interagency)	\$112,363	\$7,528	\$104,835
Attorney General Services	\$19,741	\$9,267	\$10,474
Personnel & HR Services	\$11,778	\$17,130	(\$5,352)
Insurance	\$2,100	\$2,099	\$1
Other Contractual Services	\$117,473	\$123,472	(\$5,999)
State Auditor Services	\$4,500	\$4,400	\$100
Archives & Records Management Services	\$176	\$176	\$0
Software Licenses and Maintenance	\$8,415	\$5,608	\$2,807
Other Goods and Services ( <i>Note 1 Section B</i> )	(\$3,199)	(\$3,353)	\$154
Travel, Lodging & Subsistence	\$64,330	\$24,493	\$39,837
Non-capitalized Assets	\$7,100	\$7,829	(\$729)
Other Grants & Benefits	0	\$1,311	(\$1,311)
<b>TOTALS</b>	<b>\$1,576,348</b>	<b>\$1,405,797</b>	<b>\$170,551</b>

Note: A positive variance represents an underspend in the category, while a (negative) variance represents an overspend.



## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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