



Office of the Washington State Auditor  
Pat McCarthy

# Financial Statements Audit Report

## Snohomish County 911

For the period January 1, 2023 through December 31, 2023

*Published December 16, 2024*

Report No. 1036188



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

December 16, 2024

Board of Directors  
Snohomish County 911  
Everett, Washington

**Report on Financial Statements**

Please find attached our report on Snohomish County 911's financial statements.

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

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

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## INDEPENDENT AUDITOR'S REPORT

### 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*

#### **Snohomish County 911 January 1, 2023 through December 31, 2023**

Board of Directors  
Snohomish County 911  
Everett, 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 Snohomish County 911, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Agency's financial statements, and have issued our report thereon dated December 10, 2024.

We issued an unmodified opinion on the fair presentation of the Agency'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 Agency 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.

### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## **REPORT ON COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

December 10, 2024

# INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Financial Statements

### **Snohomish County 911 January 1, 2023 through December 31, 2023**

Board of Directors  
Snohomish County 911  
Everett, Washington

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

### **Unmodified and Adverse Opinions**

We have audited the financial statements of Snohomish County 911, as of and for the year ended December 31, 2023, and the related notes to the financial statements, as listed in the financial section of our report.

### **Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)**

As described in Note 1, the Agency has prepared these financial statements to meet the financial reporting requirements of state law and 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 accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of Snohomish County 911, and its changes in cash and investments, for the year ended December 31, 2023, on the basis of accounting described in Note 1.

### **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 Snohomish County 911, as of December 31, 2023, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

## **Basis for Unmodified and Adverse Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

## **Matter Giving Rise to 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. As described in Note 1 of the financial statements, the financial statements are prepared by the Agency in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management 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 BARS Manual 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Agency's financial statements. The Schedule of Liabilities is presented for purposes of additional analysis, as required by the prescribed BARS manual. This schedule is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other

records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024 on our consideration of the Agency's internal control over financial reporting and on the 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 the effectiveness of the Agency's 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 Agency's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "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

December 10, 2024

## **FINANCIAL SECTION**

### **Snohomish County 911 January 1, 2023 through December 31, 2023**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2023  
Notes to the Financial Statements – 2023

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

Schedule of Liabilities – 2023

**Snohomish County 911**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

**Beginning Cash and Investments**

308	Beginning Cash and Investments	65,726,378
388 / 588	Net Adjustments	-

**Revenues**

310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	27,249,700
340	Charges for Goods and Services	17,298,359
350	Fines and Penalties	-
360	Miscellaneous Revenues	1,926,891
Total Revenues:		46,474,950

**Expenditures**

510	General Government	-
520	Public Safety	28,723,795
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		28,723,795
Excess (Deficiency) Revenues over Expenditures:		17,751,155

**Other Increases in Fund Resources**

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-

**Other Decreases in Fund Resources**

594-595	Capital Expenditures	6,482,480
591-593, 599	Debt Service	4,256,272
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		10,738,752

**Increase (Decrease) in Cash and Investments: 7,012,403**

**Ending Cash and Investments**

50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	72,738,781
50891	Unassigned	-
Total Ending Cash and Investments		72,738,781

*The accompanying notes are an integral part of this statement.*

Snohomish County 911  
Notes to the Financial Statements  
For the year ended December 31, 2023

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

Snohomish County 911 was incorporated on January 1, 2018 pursuant to the merger between Southwest Snohomish County Public Safety Communication Agency (SNOCOM) and Snohomish County Police Staff and Auxiliary Services Center (SNOPAC). On January 1, 2019 Snohomish County 911 and Snohomish of Directors governs the Agency which includes 15 voting members and one non-voting member.

The Agency operates under the laws of the State of Washington applicable to a special purpose governmental unit. The Agency provides emergency communication services and all related incidental functions for communicating and dispatching services between the public and responding agencies. The agency operating expenses are funded by member assessments and E911 taxes. Operating disbursements were \$28,799,068 in 2023.

Snohomish County 911 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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications 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:

PROPRIETARY FUND TYPES

**Enterprise Funds**

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

GOVERNMENTAL FUND TYPES:

**Capital Funds**

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

B. Basis of Accounting and Measurement Focus

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

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

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

C. Cash and Investments

It is Snohomish County 911's policy to keep all cash belonging to specific funds in accounts located at US Bank. The amounts are included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these funds remains in the same fund accounts.

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 one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Snohomish County 911 does not have vacation or sick leave, but does have Paid Time Off (PTO). PTO may be accumulated indefinitely. Upon separation or retirement, employees may receive payment up to 750 hours. Payments are recognized as expenditures when paid.

F. Long-Term Debt

In December of 2022 Snohomish County 911 received a 15-year, \$49,000,000 intergovernmental loan from Snohomish County. The remaining principal balance as of December 31, 2023 is \$46,965,000.

See Note 10 - Long-Term Debt

G. Restricted and Committed Portion of Ending Cash and Investments

Snohomish County 911 has two established Reserve funds that are funded by carryover dollars from the Operating budget. These funds were established in 2018 and 2019 and the legislative body must approve any use of funds. Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Snohomish County 911 Board of Directors. When expenditures that meet restrictions are incurred, Snohomish County 911 intends to use the most restricted resources first.

## **Note 2 Budget Compliance**

### **Budgets**

Snohomish County 911 adopts annual appropriated budgets for Operating and Capital 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 follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Operating Fund 70	\$ 28,409,307	\$ 27,726,636	\$ 609,162
Capital Fund 80	\$ 8,645	\$ 801,883	\$ (793,238)
Capital Fund 85	\$ 760.71	\$ 0	\$ 760.71
Capital Fund 130	\$ 3,984,483	\$ 4,076,229	\$ (91,746)
Capital Fund 140	\$ 600,850	\$ 7,211	\$ 593,639
Capital Fund 150 DDA	\$ 0	\$ 2,594,316	\$ (2,594,316)
Capital Fund 155 DDA	\$ 8,645,065	\$ 4,256,272	\$ 4,388,793
Capital Fund 150 JCS	\$ 944,660	\$ 0	\$ 944,660

Budgeted amounts are authorized to be transferred between line items of any fund/object classes; 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 Snohomish County 911 Board of Directors. Variances are due to expenditures coming in over/under budget and Capital projects being carried on to the next year or postponed for a future date.

### **Note 3 - Joint Ventures**

Upon the dissolution of Snohomish County 911, all real or personal property purchased and all unexpended funds or reserve funds, net of all outstanding Snohomish County 911 liabilities, shall be distributed to those Principals still participating in Snohomish County 911 on the day prior to the termination date and shall be apportioned between Principals based on the ratio of each Principals' contributions to the operating budget. The Governing Board shall have the discretion to allocate the real or personal property and funds as it deems appropriate, and the apportionment, determined consistent with the preceding sentence, need not be exact. In the event outstanding liabilities of the Snohomish County 911 exceed the value of personal and real property and funds on hand, all Principals shall contribute to retirement of those liabilities in the same manner as which they would share in the distribution of properties and funds.

Before payment of all costs, expenses and charges validly incurred, the amount that would be returned for 2023 would have been as follows:

<b>Snohomish County 911</b>			
<b>Calculation of Member Equity</b>			
<b>12/31/2023</b>			
<b>Cash Balance @ 12/31/2023</b>		<b>\$ 23,901,28</b>	
Agency	5-Year Average Assessments	% Of Total Operating Assessments	Equity
Arlington	\$ 429,957	2.63%	\$ 628,096
Brier	\$ 117,506	0.72%	\$ 171,657
Edmonds	\$ 950,588	5.81%	\$ 1,388,653
Everett	\$ 3,417,210	20.89%	\$ 4,991,979
Lake Stevens	\$ 390,047	2.38%	\$ 569,795
Lynnwood	\$ 621,295	3.8%	\$ 907,609
Marysville	\$ 1,113,249	6.8%	\$ 1,626,273
Mill Creek	\$ 384,068	2.35%	\$ 561,060
Mountlake Terrace	\$ 410,859	2.51%	\$ 600,197
Monroe	\$ 281,217	1.72%	\$ 410,811
Mukilteo	\$ 555,132	3.39%	\$ 810,956
Snohomish County (Unincorporated)	\$ 3,583,168	21.90%	\$ 5,234,416
FD 4	\$ 235,583	1.44%	\$ 344,147
FD 5	\$ 66,507	0.41%	\$ 97,155
SRFR (Snohomish Regional Fire & Rescue)	\$ 973,369	5.95%	\$ 1,421,931
FD# 15	\$ 46,171	0.28%	\$ 67,449
FD# 16	\$ 20,002	0.12%	\$ 29,219
FD# 17	\$ 108,736	0.66%	\$ 158,845
FD 19	\$ 28,371	0.17%	\$ 41,446
FD# 21	\$ 59,902	0.37%	\$ 87,506
FD# 22	\$ 35,201	0.22%	\$ 51,423
FD# 24	\$ 11,903	0.17%	\$ 40,762
FD 25	\$ 7,800	0.05%	\$ 11,394
FD 26	\$ 47,880	0.29%	\$ 69,944
FD# 27	\$ 2,147	0.01%	\$ 3,137
Marysville RFA	\$ 721,020	4.41%	\$ 1,053,291
NCRFA	\$ 279,619	1.71%	\$ 408,477
Woodway	\$ 20,883	0.13%	\$ 30,507
South County Fire	\$ 1,426,002	8.72%	\$ 2,083,153
<b>Totals</b>	<b>\$ 16,361,392</b>	<b>100%</b>	<b>\$ 23,901,289</b>



#### **Note 4 - Deposits and Investments**

It is Snohomish County 911's policy to keep all cash belonging to specific funds in accounts located at US Bank. The amounts are included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these funds remains in the same fund accounts.

Snohomish County 911's deposits are covered by Washington Public Deposit Protection Commission and The Federal Deposit Insurance Corporation.

Investments are reported at fair value. Investments by type at December 31, 2023 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
Cash	\$72,738,781

## **Note 5 - Pension Plans**

### **State Sponsored Pension Plans**

Substantially all Snohomish County 911's full-time and qualifying part-time employees participate in PERS 1 and PERS 2/3 plan(s) administered by the Washington State Department of Retirement Systems, 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 annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

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

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

In addition to this, employees have the option of participating in supplemental retirement plans. Great West Empower, T. Rowe Price, ICMA- Mission Square and WA state DCP plan. Additionally, Snohomish County 911 offers a matching contribution. In 2023, Snohomish County 911 offered an Employer Retirement Matching resulting in a total expense of \$840,998. Snohomish County 911 offered a contribution of 3.5% and up to a 2.9% match. The plan administrator is Wade Anderson, Director of Finance.

At June 30, 2023 (the measurement date of the plans), Snohomish County 911's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation%	Liability (Asset)
PERS 1	\$589,076	% 0.000866447	\$1,977,866
PERS 2/3	\$980,535	% 0.00111523	\$(4,570,974)

## **Note 6 - Risk Management**

Snohomish County 911 is a member of the Washington Cities Insurance Authority (WCIAJ. Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/ or jointly contracting for risk management services. WCJA has a total of 169 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated; Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCJA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$1,000,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCJA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCJA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day-to-day operations of WCIA.

## **Note 7 - Health & Welfare**

Snohomish County 911 is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2023, 264 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-city entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2023, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date.

When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

### **Note 8 - Radio Replacement Project**

The Radio Replacement Project is a multi-year project that upgrades and/or replaces all of the major system components that comprise Snohomish County's Emergency Radio System. This project also replaces all of the first-responder radio equipment and creates a pathway for continuous upgrades and expansions to adapt to the growing needs of our first responders. The total project is estimated at \$72 million dollars and is funded through the collection of a Sales Tax that was authorized by the citizens of Snohomish County in November of 2018. The project is currently focused on ensuring that the radio coverage provided will meet the original criteria as changes in the performance of the selected technology have been discovered and warrant further investigation to ensure that the system will meet the requirements that it was created to fulfill. The estimated project cutover will likely be in 2025, but is subject to change based on a wide variety of factors. Cumulative expenditures through 12/31/23 totaled \$53,404,634.

## **Note 9 - Future SNO911 Facility**

In April of 2019 the Snohomish County 911 (SNO911) Board of Directors accepted a prior period Future Facility Study regarding the feasibility of a new SNO911 Dispatch facility as the current facility was deemed inadequate for future needs. A Future Facility Committee was established in May of 2020 to oversee the process of building or purchasing a new SNO911 facility and in December of that same year the Future Facility Committee authorized SNO911 staff to develop the plans for a future SNO911 facility. In February of 2022 the SNO911 Board of Directors decided to use Progressive Design Build as the construction method of the new facility.

In June of 2022, upon Board of Director's approval, SNO911 entered into a Purchase and Sale Agreement to purchase an existing building located at 332 SW Everett Mall Way, Everett, WA, 98203 for use as the new SNO911 Facility. The purchase cost of the building was \$10.5 million dollars, and paid for using existing SNO911 funds.

The total budget for the project is approximately \$67 million dollars. In addition to the \$10.5 million dollars used to purchase the building, SNO911 entered into a Capital Financing Agreement with Snohomish County in which Snohomish County would issue bonds not to exceed \$60 million dollars and a portion of the bond proceeds would be remitted to SNO911 to be used for the remodeling of the new SNO911 facility. SNO911 ultimately received \$49 million dollars of the bond proceeds in December 2022. SNO911 will make principal and interest payments to Snohomish County over the next 15 years starting in 2023. As of December 31, 2023 \$2,570,759 has been spent on the Future Facility.

A stand-alone, Insured Cash Sweep bank account, Fund 150 ICS, at US Bank was established to receive and hold the \$49 million dollars in bond proceeds and any other Future Facility Funds as approved by the Snohomish County 911 Board. Fund 150 DDA US Bank Checking Account was established to account for and dispense funds for the Future Facility Project. As needed, funds are transferred from Fund 150 ICS to Fund 150 DDA.

## **Note 10 - Long Term Debt**

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities Snohomish County 911 and summarizes the agency's debt transactions for year ended December 31, 2023.

The debt service requirements for intergovernmental loan(s) are as follows:

### **BOND DEBT SERVICE**

#### **Snohomish County, Washington Sno911 Project**

Dated Date 12/05/2022  
Delivery Date 12/05/2022

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Total Period Debt Service</b>
6/1/2023			1,116,772	1,116,772	
12/1/2023	2,035,000	5.00%	1,104,500	3,139,500	4,256,272
6/1/2024			1,053,625	1,053,625	
12/1/2024	2,150,000	5.00%	1,053,625	3,203,625	4,257,250
6/1/2025			999,875	999,875	
12/1/2025	2,260,000	5.00%	999,875	3,259,875	4,259,750
6/1/2026			943,375	943,375	
12/1/2026	2,370,000	5.00%	943,375	3,313,375	4,256,750
6/1/2027			884,125	884,125	
12/1/2027	2,490,000	5.00%	884,125	3,374,125	4,258,250
2028-2032	14,440,000	5.00%	6,022,875	20,462,875	21,284,750
2033-2037	18,435,000	5.00%	2,394,125	20,829,125	21,290,000
	44,180,000		19,683,022	63,863,022	63,863,022

## **Note 11 - Leases (As Lessee)**

### Leases Payable

For the year ended 12/31/2023, the financial statements include application of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of Information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to reconcile a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of 12/31/2023, Snohomish County 911, WA had 25 active leases. The leases have payments that range from \$1,000 to \$270,601 and interest rates that range from 0.0000% to 2.2867%. As of 12/31/2023, the total combined value of the lease liability is \$6,177,792. The combined value of the right to use asset, as of 12/31/2023 of \$7,944,570 with accumulated amortization of \$1,891,557 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

### Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end	
	Lease Asset Value	Accumulated Amortization
Land	619,775	153,550
Infrastructure	5,364,759	1,014,169
Buildings	1,889,729	697,746
Equipment	70,308	26,091
<b>Total Leases</b>	<b>7,944,571</b>	<b>1,891,556</b>

### Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	836,933	43,542	880,476
2025	857,141	37,500	894,641
2026	880,486	31,235	911,721
2027	558,429	25,167	583,596
2028	233,739	22,323	256,062
2029 - 2033	1,201,222	95,057	1,296,278
2034 - 2038	842,188	66,657	908,845
2039 - 2043	438,087	36,874	474,962
2044 - 2048	296,452	6,080	302,532
2049 - 2050	33,114	238	33,352
<b>TOTALS</b>	<b>6,177,791</b>	<b>364,673</b>	<b>6,542,465</b>



## **Note 12 - Subscription IT Arrangements**

### Subscriptions Payable

For the year ended 12/31/2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of Information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional Information, refer to the disclosures below.

On 12/14/2023, Snohomish County 911, WA entered into a 36-month subscription for the use of Absorb License. An initial subscription liability was recorded in the amount of \$42,386. As of 12/31/2023, the value of the subscription liability is \$27,732. Snohomish County 911, WA is required to make annual fixed payments of \$14,654. The subscription has an interest rate of 3.7643%. The value of the right to use asset as of 12/31/2023 of \$44,771 with accumulated amortization of \$705 is Included with Software on the Subscription Class activities table found below.

On 11/08/2023, Snohomish County 911, WA entered into a 48-month subscription for the use of Box Enterprise. An initial subscription liability was recorded in the amount of \$15,899. As of 12/31/2023, the value of the subscription liability is \$11,979. Snohomish County 911, WA is required to make annual fixed payments of \$4,308. The subscription has an interest rate of 3.8940%. The value of the right to use asset as of 12/31/2023 of \$15,899 with accumulated amortization of \$585 is Included with Software on the Subscription Class activities table found below, Snohomish County 911, WA has 3 extension option(s), each for 12 months.

On 06/27/2023, Snohomish County 911, WA entered into a 72-month subscription for the use of Netmotion License. An initial subscription liability was recorded in the amount of \$360,474. As of 12/31/2023, the value of the subscription liability is \$301,194. Snohomish County 911, WA is required to make annual fixed payments of \$65,149. The subscription has an Interest rate of 2.6700%. The value of the right to use asset as of 12/31/2023 of \$360,474 with accumulated amortization of \$30,707 is Included with Software on the Subscription Class activities table found below, Snohomish County 911, WA has 5 extension option(s), each for 12 months.

On 01/01/2023, Snohomish County 911, WA entered into a 31-month subscription for the use of Rave Software. An Initial subscription liability was recorded in the amount of \$46,587. As of 12/31/2023, the value of the subscription liability is \$23,347. Snohomish County 911, WA is required to make annual fixed payments of \$26,376. The subscription has an interest rate of 2.7960%. The value of the right to use asset as of 12/31/2023 of \$46,587 with accumulated amortization of \$18,034 is Included with Software on the Subscription Class activities table found below.

On 01/01/2023, Snohomish County 911, WA entered into a 32-month subscription for the use of Rave 911 Suite. An initial subscription liability was recorded in the amount of \$100,503. As of 12/31/2023, the value of the subscription liability is \$50,482. Snohomish County 911, WA is required to make annual fixed payments of \$57,031. The subscription has an interest rate of 2.7960%. The value of the right to use asset as of 12/31/2023 of \$100,503 with accumulated amortization of \$37,688 is Included with Software on the Subscription Class activities table found below.

On 06/30/2023, Snohomish County 911, WA entered into a 17-month subscription for the use of SolarWinds License. An initial subscription liability was recorded in the amount of \$26,192. As of 12/31/2023, the value of the subscription liability is \$12,923. Snohomish County 911, WA is required to make annual fixed payments of \$14,582. The subscription has an Interest rate of 2.6700%. The value of the right to use asset as of 12/31/2023 of \$26,192 with accumulated amortization of \$9,856 is Included with Software on the Subscription Class activities table found below.

On 10/15/2023, Snohomish County 911, WA entered into a 72-month subscription for the use of Pro QA License. An initial subscription liability was recorded in the amount of \$84,236. As of 12/31/2023, the value of the subscription liability is \$69,976. Snohomish County 911, WA is required to make annual fixed payments of \$15,672. The subscription has an interest rate of 3.8940%. The value of the right to use asset as of 12/31/2023 of \$84,236 with accumulated amortization of \$2,964 is included with Software with Subscription Class activities table found below. Snohomish County 911, WA has 5 extension options(s), each for 12 months.

On 05/26/2023, Snohomish County 911, WA entered into a 36-month subscription for the use of SPIDR License.

An Initial subscription liability was recorded in the amount of \$384,035. As of 12/31/2023, the value of the subscription liability is \$252,846. Snohomish County 911, WA is required to make annual fixed payments of \$131,190. The subscription has an Interest rate of 2.5033%. The value of the right to use asset as of 12/31/2023 of \$384,035 with accumulated amortization of \$76,451 is Included with Software on the Subscription Class activities table found below.

On 02/15/2023, Snohomish County 911, WA entered into a 60-month subscription for the use of TEST PSAP. An initial subscription liability was recorded in the amount of \$554,309. As of 12/31/2023, the value of the subscription liability is \$437,193. Snohomish County 911, WA is required to make annual fixed payments of \$128,711. The subscription has an Interest rate of 2.8220%. The value of the right to use asset as of 12/31/2023 of \$554,309 with accumulated amortization of \$97,312 is Included with Software on the Subscription Class activities table found below.

On 01/27/2023, Snohomish County 911, WA entered into a 62-month subscription for the use of Devolutions Remote Desktop Manager. An Initial subscription liability was recorded in the amount of \$7,918. As of 12/31/2023, the value of the subscription liability is \$6,568. Snohomish County 911, WA is required to make annual fixed payments of \$1,484. The subscription has an Interest rate of 2.8470%. The value of the right to use asset as of 12/31/2023 of \$7,918 with accumulated amortization of \$1,419 is Included with Software on the Subscription Class activities table found below. Snohomish County 911, WA has 3 extension option(s), each for 12 months.

On 11/22/2023, Snohomish County 911, WA entered into a 48-month subscription for the use of Duo MFA. An initial subscription liability was recorded in the amount of \$6,571. As of 12/31/2023, the value of the subscription liability is \$4,951. Snohomish County 911, WA is required to make annual fixed payments of \$1,780. The subscription has an Interest rate of 3.8940%. The value of the right to use asset as of 12/31/2023 of \$6,571 with accumulated amortization of \$178 is included with Software on the Subscription Class activities table found below. Snohomish County 911, WA has 3 extension option(s), each for 12 months.

On 01/01/2023, Snohomish County 911, WA entered into a 33-month subscription for the use of ManageEngine Service Desk. An Initial subscription liability was recorded in the amount of \$32,774. As of 12/31/2023, the value of the subscription liability is \$16,538. Snohomish County 911, WA is required to make annual fixed payments of \$18,666. The subscription has an Interest rate of 2,7960%. The value of the right to use asset as of 12/31/2023 of \$32,774 with accumulated amortization of \$11,918 is included with Software on the Subscription Class activities table found below.

On 01/01/2023, Snohomish County 911, WA entered into a 79-month subscription for the use of a PulsePoint subscription. An initial subscription liability was recorded in the amount of \$151,684. As of 12/31/2023, the value of the subscription liability is \$128,907. Snohomish County 911, WA is required to make annual fixed payments of \$28,025. The subscription has an Interest rate of 2.8470%. The value of the right to use asset as of 12/31/2023 of \$161,684 with accumulated amortization of \$24,385 is Included with Software on the Subscription Class activities table found below. Snohomish County 911, WA has 5 extension option(s), each for 12 months.

On 04/02/2023, Snohomish County 911, WA entered into a 72-month subscription for the use of Citrix App Copy. An initial subscription liability was recorded in the amount of \$168,301. As of 12/31/2023, the value of the subscription liability is \$168,301. Snohomish County 911, WA is required to make annual fixed payments of \$37,257. The subscription has an interest rate of 2.6700%. The value of the right to use asset as of 12/31/2023 of \$168,301 with accumulated amortization of \$20,960 is included with Software on the Subscription Class activities table found below. Snohomish County 911, WA has 5 extension option(s), each for 12 months.

On 10/05/2023, Snohomish County 911, WA entered into a 72 month subscription for the use of Biddle Criticall. An Initial subscription liability was recorded in the amount of \$50,823. As of 12/31/2023, the value of the subscription liability is \$43,374. Snohomish County 911, WA is required to make annual fixed payments of \$8,237. The subscription has an Interest rate of 3.8940%. The value of the right to use asset as of 12/31/2023 of \$50,823 with accumulated amortization of \$2,014 is Included with Software on the Subscription Class activities table found below. Snohomish County 911, WA has 5 extension options(s), each for 12 months.

On 03/31/2023, Snohomish County 911, WA entered into a 72-month subscription for the use of Vertiv. An Initial subscription liability was recorded in the amount of \$140,678. As of 12/31/2023, the value of the subscription liability is \$116,497. Snohomish County 911, WA is required to make annual fixed payments of \$26,615. The subscription has an interest rate of 3.8940%. The value of the right to use asset as of 12/31/2023 of \$140,678 with accumulated amortization of \$17,890 is included with Software on the Subscription Class activities table found below. Snohomish County 911, WA has 5 extension option(s), each for 12 months.

Principal and Interest Requirements to Maturity

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Fiscal Year	Government Activities		Total Payments
	Principal Payments	Interest Payments	
2024	502,492	48,900	551,392
2025	416,989	34,363	451,352
2026	283,161	22,481	305,643
2027	285,469	14,085	299,554
2028	176,767	5,671	182,438
2029	7,928	309	8,237

**Snohomish County 911  
Schedule of Liabilities  
For the Year Ended December 31, 2023**

<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>						
263.56	Leases		6,972,490	192,625	987,321	6,177,794
263.56	IT Subscriptions		331,548	1,841,822	500,561	1,672,809
<b>Total General Obligation Debt/Liabilities:</b>			<b>7,304,038</b>	<b>2,034,447</b>	<b>1,487,882</b>	<b>7,850,603</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Leave Liability		1,766,867	174,790	-	1,941,657
264.30	PERS 1 Pension Liability		2,436,182	-	458,316	1,977,866
263.86	Intergovernmental Loan	12/1/2037	49,000,000	-	2,035,000	46,965,000
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>53,203,049</b>	<b>174,790</b>	<b>2,493,316</b>	<b>50,884,523</b>
<b>Total Liabilities:</b>			<b>60,507,087</b>	<b>2,209,237</b>	<b>3,981,198</b>	<b>58,735,126</b>

## 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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