



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Puget Sound Emergency Radio Network Operator

For the period January 1, 2022 through December 31, 2023

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

January 30, 2025

Board of Directors
Puget Sound Emergency Radio Network Operator
Kent, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Agency operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the Agency's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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TABLE OF CONTENTS

Audit Results.....	4
Related Reports	5
Information about the Agency	6
About the State Auditor's Office.....	8

AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Agency operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Puget Sound Emergency Radio Network Operator from January 1, 2022 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Agency's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2023 and 2022, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – credit cards, general disbursements, electronic funds transfers
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

RELATED REPORTS

Financial

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

INFORMATION ABOUT THE AGENCY

The development of PSERN was funded through a voter-approved levy in 2015. The system replaced an earlier radio network (KCERCS) that was at the end of its operational life.

Transition to PSERN was completed in 2023 and it is now used on a daily basis for 9-1-1 dispatching and operational communications by Fire Departments, Law Enforcement agencies, Emergency Medical Services and other public service agencies in King County, Washington. In addition to its role in support of First Responders, PSERN provides critical communications between cities, hospitals, critical infrastructure operators and regional emergency management authorities during regional emergency events.

PSERN is a 800MHz simulcast trunked radio system, utilizing Project 25 (P25) Phase II digital technology. The system consists of more than 60 radio transmission sites across King County and supports over 18,000 portable (hand-held), mobile (vehicle), and control station (desktop) radios, as well as dispatch center consoles, within the service area.

PSERN is maintained and operated by the PSERN Operator. The PSERN Operator is responsible for the ongoing ownership, operations, maintenance, management and upgrading/replacing of the PSERN System, as defined in the Interlocal Cooperation Agreement executed in December 2020 between 12 partners, including King County and the cities of Auburn, Bellevue, Federal Way, Issaquah, Kent, Kirkland, Mercer Island, Redmond, Renton, Seattle, and Tukwila.

The PSERN Operator was formally incorporated in April 2021 and in December 2023, it became the sole entity responsible for the PSERN radio system following the execution and closing of a transfer agreement with King County.

The PSERN Operator is governed by a Board of Directors that was created pursuant to the Interlocal Cooperation Act and chapter 24.06 RCW. shall act in the best interests of PSERN and in furtherance of the purpose of this Agreement. The Board's composition, powers, responsibilities, quorum and meeting requirements are included in the PSERN Operator's articles of incorporation and bylaws.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Puget Sound Emergency Radio Network Operator at <https://portal.sao.wa.gov//ReportSearch>.

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. 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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