



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Multi Agency Communications Center

(Multi Agency Communications Center)

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

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

February 13, 2025

Board of Directors
Multi Agency Communications Center
Moses Lake, 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 Center 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 Center'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

Americans with Disabilities

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Center 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 Multi Agency Communications Center 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 Center'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:

- Procurement – purchases
- Accounts payable – general disbursements and credit cards
- Payroll – gross wages
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Multi Agency Communications Center January 1, 2022 through December 31, 2023

This schedule presents the status of findings reported in prior audit periods.

Audit Period: January 1, 2020 through December 31, 2021	Report Ref. No.: 1031970	Finding Ref. No.: 2021-001
Finding Caption: The Center did not have adequate internal controls over procurement to ensure it followed state law for sole source purchases.		
Background: State law (RCW 39.04) requires competitive bidding using a formal bid procedure when procuring supplies, materials and equipment, and public works projects for more than \$10,000 based on county requirements, which is the most restrictive statute of creating entities. The Multi Agency Communication Center’s policy states it does not have to use formal sealed bidding procedures to purchase materials, supplies or equipment not connected to a public works project, but this does not align with state law. Under state law, a governing body can claim an exemption from formal bidding procedure when purchasing items from a sole source, if the governing body formally approves the purchase through a resolution and has met the requirements for a sole source provider. In 2010, the Center was mandated by the Federal Communications Commission to move to a narrowband 800 megahertz radio system. The Center claimed the sole source exemption to purchase nearly \$2 million in radios in 2021 to match the 800 megahertz radio system previously implemented, but did not pass a resolution or have documentation to show the purchase qualified as sole source.		
Status of Corrective Action: (check one) <input checked="" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
Corrective Action Taken: <i>The Center firmly believes it was indeed a sole source purchase, and to demonstrate our good intent, a Resolution was passed at the MACC Board meeting after the fact. Furthermore, the Center has undertaken an extensive update to the purchasing policy, which has been thoroughly reviewed and approved by the MACC Board. We are confident that these actions reflect our commitment to maintaining transparency and compliance with all necessary procedures.</i>		

RELATED REPORTS

Financial

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

That report includes a finding for a significant deficiency in internal controls over financial reporting regarding the implementation for Subscription-Based Information Technology Arrangement (SBITA) reporting.

INFORMATION ABOUT THE CENTER

The Multi Agency Communications Center was formed through an inter-local agreement in January 1995. Thirty-seven public agencies, municipalities and districts created the consolidated public safety 9-1-1 dispatch center for law, fire and emergency medical aid. An appointed, seven-member Board of Directors governs the Center. The Board members are appointed by the entities and associations that they represent. The Board hires a Director to oversee the Center's daily operations and 27 employees (22 dispatchers). For the 2022 and 2023 fiscal years, the Center had total revenues of \$4.5 million and \$4.6 million, respectively. For the 2022 and 2023 fiscal years, the Center had total expenses of \$4.1 million and \$4.5 million, respectively.

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 Multi Agency Communications Center 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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