



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

September 18, 2025

Board of Commissioners  
Kitsap County  
Port Orchard, Washington

**Report on Agreed-Upon Procedures**

Please find attached our report on the results of performing certain agreed-upon procedures as specified in our report.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

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

## INDEPENDENT ACCOUNTANT'S REPORT

Kitsap County  
619 Division St  
Port Orchard, WA 98366

To the Board of Commissioners and Management of Kitsap County:

We have performed the procedures enumerated below related to the County's proof of financial assurance of remedial action costs for the Hansville Landfill and whether the County has met financial requirements (the specified requirements) during the period January 1, 2024 through December 31, 2024. The County's management is responsible for its compliance with those requirements, and for the accuracy of its financial records.

The County's management and Board of Commissioners have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the County in determining whether the County complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

### Procedure Results

The agreed-upon procedures and associated results are as follows:

1. Calculate the ratio of cash plus marketable securities to total expenditures and the ratio of annual debt service to total expenditures and compare them to the thresholds established in 40 CFR 258.74 (f)(1)(i)(B).

**Results:** Based on the County's audited financial statements for the year ended December 31, 2024, the calculated ratio of cash plus marketable securities to total expenditures is 1.01, which is greater than the minimum required of 0.05. The calculated ratio of annual debt service to total expenditures is 0.04, which is less than the maximum allowable of 0.20.

2. Confirm the County's basic financial statements for the year ended December 31, 2024 were audited by the Office of the Washington State Auditor and received a Generally Accepted Accounting Principles (GAAP) opinion. [40 CFR 258.74 (f)(1)(ii)].

**Results:** The Office of the Washington State Auditor (SAO) audited the County's basic financial statements for the year ended December 31, 2024 and issued a GAAP opinion in a separately issued report dated September 11, 2025.

3. Confirm the County did not operate at a deficit equal to five percent or more of total annual revenue in the past two years. [40 CFR 258.74 (f)(1)(ii)(C)]

**Results:** The County did not operate at a deficit in either of the past two fiscal years.

4. Confirm the County did not receive an adverse opinion, disclaimer of opinion, or other qualified opinion on its basic financial statements for the year ended December 31, 2024. [40 CFR 258.74 (f)(1)(ii)(D)]

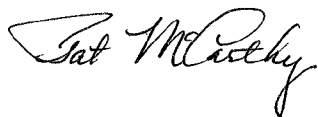
**Results:** The County's basic financial statements for the year ended December 31, 2024 received an unmodified opinion.

### About the Engagement

We were engaged by the County's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Additionally, the agreed-upon procedures do not constitute an audit or review of the financial statements or any part thereof, the objective of which is the expression of an opinion or conclusion, respectively, on the financial statements or a part thereof. Accordingly, we do not express such opinions or conclusions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Sincerely,



Pat McCarthy, State Auditor

Olympia, WA

September 11, 2025