



**Washington State Auditor's Office**

**Troy Kelley**

**Integrity • Respect • Independence**

**Financial Statements Audit Report**

**King County Fire Protection District  
No. 44**

**(Mountain View Fire and Rescue)**

**For the period January 1, 2013 through December 31, 2013**

**Published December 29, 2014**

**Report No. 1013336**





**Washington State Auditor**  
**Troy Kelley**

December 29, 2014

Board of Commissioners  
Mountain View Fire and Rescue  
Auburn, Washington

**Report on Financial Statements**

Please find attached our report on the Mountain View Fire and Rescue's financial statements.

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

Sincerely,

TROY KELLEY  
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 FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Mountain View Fire and Rescue  
King County  
January 1, 2013 through December 31, 2013**

Board of Commissioners  
Mountain View Fire and Rescue  
Auburn, 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 the Mountain View Fire and Rescue, King County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 26, 2014.

We issued an unmodified opinion on the fair presentation of the District'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 District using accounting practices prescribed by Washington State statutes 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.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial

statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 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 District's financial statements are free from material misstatement, we performed tests of the District'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 financial statement 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 District'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 District'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 "Troy X. Kelley". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

November 26, 2014

# INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

## **Mountain View Fire and Rescue King County January 1, 2013 through December 31, 2013**

Board of Commissioners  
Mountain View Fire and Rescue  
Auburn, Washington

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the Mountain View Fire and Rescue, King County, Washington, for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 10.

#### **Management's Responsibility 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 Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor 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.

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

Our responsibility is to express an opinion on these financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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 District'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 accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note 1, the Mountain View Fire and Rescue has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using accounting practices prescribed 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 financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Mountain View Fire and Rescue, for the year ended December 31, 2013, on the basis of accounting described in Note 1.

### **Basis for 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. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

### **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 the Mountain View Fire and Rescue, as of December 31,



2013, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above “Basis for Adverse Opinion on U.S. GAAP” paragraph.

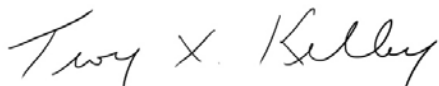
## **Other Matters**

### ***Supplementary and Other Information***

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying 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 taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2014 on our consideration of the District’s internal control over financial 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 financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 District’s internal control over financial reporting and compliance.



TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

November 26, 2014

## **FINANCIAL SECTION**

**Mountain View Fire and Rescue  
King County  
January 1, 2013 through December 31, 2013**

### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2013  
Notes to Financial Statements – 2013

### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2013

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 Expense 10-044-0010	200 Bond Pymnt 2008/09 10-044-8510	201 COP Loan(s) 10-044-8880
<b>Beginning Cash and Investments</b>					
30810	Beg Fund Bal-Reserved	2,122,170	1,867,106	28,404	54
30880	Beg Fund Bal-Unreserved	2,200,439	1,105,617	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
<b>Operating Revenues</b>					
310	Taxes	3,428,910	2,840,453	588,457	0
320	Licenses & Permits	1,685	1,685	0	0
330	Intergovernmental Revenues	166,909	166,909	0	0
340	Charges for Goods and Services	870,595	870,595	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	197,346	185,115	861	0
<b>Total Operating Revenues:</b>		<b>4,665,445</b>	<b>4,064,757</b>	<b>589,318</b>	
<b>Operating Expenditures</b>					
510	General Government	0	0	0	0
520	Public Safety	4,433,257	4,398,583	1,592	0
598	Intergovernmental Payments	0	0	0	0
<b>Total Operating Expenditures:</b>		<b>4,433,257</b>	<b>4,398,583</b>	<b>1,592</b>	
<b>Net Operating Increase (Decrease):</b>		<b>232,188</b>	<b>-333,826</b>	<b>587,726</b>	<b>0</b>
<b>Nonoperating Revenues</b>					
370, 380, 395, 398	Other Financing Sources	6,971	6,971	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	1,856,511	1,851,855	0	0
<b>Total Nonoperating Revenues:</b>		<b>1,863,482</b>	<b>1,858,826</b>		
<b>Nonoperating Expenditures</b>					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	579,385	0	579,385	0
594-595	Capital Expenditures	92,656	39,320	0	0
597	Transfers-Out	1,856,511	1,856,511	0	0
<b>Total Nonoperating Expenditures:</b>		<b>2,528,552</b>	<b>1,895,831</b>	<b>579,385</b>	
<b>Increase (Decrease) in Cash and Investments</b>		<b>-432,882</b>	<b>-370,831</b>	<b>8,341</b>	<b>0</b>
<b>Ending Cash and Investments</b>					
50810	End Fund Bal-Reserved	2,454,006	2,454,006	0	0
50880	End Fund Balance-Unreserved	1,435,721	147,886	36,745	54

The accompanying notes are an integral part of this Statement.

BARS Code		300 Capital Replacement 10-044-3010	301 2008-09 Bnd Prj (7.5Mil) 10-044-8512	315 District 17 Capital Reserve
<b>Beginning Cash and Investments</b>				
30810	Beg Fund Bal-Reserved	0	0	226,606
30880	Beg Fund Bal-Unreserved	997,987	96,835	0
38800/58800	Prior Period Adjustments, net	0	0	0
<b>Operating Revenues</b>				
310	Taxes	0	0	0
320	Licenses & Permits	0	0	0
330	Intergovernmental Revenues	0	0	0
340	Charges for Goods and Services	0	0	0
350	Fines & Penalties	0	0	0
360	Miscellaneous Revenues	8,570	294	2,506
<b>Total Operating Revenues:</b>		<b>8,570</b>	<b>294</b>	<b>2,506</b>
<b>Operating Expenditures</b>				
510	General Government	0	0	0
520	Public Safety	207	5,795	27,080
598	Intergovernmental Payments	0	0	0
<b>Total Operating Expenditures:</b>		<b>207</b>	<b>5,795</b>	<b>27,080</b>
<b>Net Operating Increase (Decrease):</b>		<b>8,363</b>	<b>-5,501</b>	<b>-24,574</b>
<b>Nonoperating Revenues</b>				
370, 380, 395, 398	Other Financing Sources	0	0	0
391-393	Debt Proceeds	0	0	0
397	Transfers-In	0	0	4,656
<b>Total Nonoperating Revenues:</b>				<b>4,656</b>
<b>Nonoperating Expenditures</b>				
580, 596, 599	Other Financing Uses	0	0	0
591-593	Debt Service	0	0	0
594-595	Capital Expenditures	0	53,336	0
597	Transfers-Out	0	0	0
<b>Total Nonoperating Expenditures:</b>			<b>53,336</b>	
<b>Increase (Decrease) in Cash and Investments</b>		<b>8,363</b>	<b>-58,837</b>	<b>-19,918</b>
<b>Ending Cash and Investments</b>				
50810	End Fund Bal-Reserved	0	0	0
50880	End Fund Balance-Unreserved	1,006,350	37,998	206,688

The accompanying notes are an integral part of this Statement.

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1 - Summary of Significant Accounting Policies

The District reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Mountain View Fire and Rescue was incorporated in February 1953 and operates under Chapter 52 RCW laws of the state of Washington applicable to a fire protection district. The District is a general purpose government and provides fire protection and basic life support services within the District, and through Inter Local Agreement, to the City of Black Diamond. The District uses single-entry, cash basis accounting in which is a departure from generally accepted accounting principles (GAAP).

#### A. Fund Accounting

The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the district:

#### GOVERNMENTAL FUND TYPES:

##### General (Current Expense) Fund

This fund is the primary operating fund of district. It accounts for all financial resources except those required or elected to be accounted for in another fund.

##### Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the district.

##### Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

##### Capital Projects Funds

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

#### B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only 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. Budgets

The District adopts annual appropriated budgets for all 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 follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - Expense 10-044-0010			
Expense 10-044-0010	4,486,849.52	4,437,664.24	49,185.28
44 Reserve 10-044-6010	1,856,596.28	1,856,596.28	0
Emerg Operating Fund 10-044-1010	350,000	350,149.44	-149.44
Total 001 - Expense 10-044-0010	6,693,445.8	6,644,409.96	49,035.84
200 - Bond Pymnt 2008/09 10-044-8510	579,385	580,977.60	-1592.60
201 - COP Loan(s) 10-044-8880	115,866.96		115,866.96
300 - Capital Replacement 10-044-3010		207.44	-207.44
301 - 2008-09 Bnd Prj (7.5Mil) 10-044-8512	60,000	59,130.99	869.01
315 - District 17 Capital Reserve	228,000	27,079.61	200,920.39

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); 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 district's legislative body.

D. Cash

It is the district's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

E. Deposits

The district's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and or the Washington Public Deposit Protection Commission.

F. Investments -- See Note 2, *Investments*.

G. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and held for a long period of time. The capital assets of the District are recorded as expenditures when purchased.

H. Compensated Absences

Vacation leave is addressed by Policy 2.11, labor agreement, and personal services contracts.

Sick leave may be accumulated up to a maximum of 1,200 hours. Upon separation after 5 years employment, employees may receive payment for unused sick leave at a rate of 25% up to a maximum of 960 hours.

I. Long-Term Debt See Note 4, *Debt Service Requirements*.

J. Other Financing Sources or Uses

The District's *Other Financing Sources or Uses* consist of interfund transfers

K. Risk Management

Policy holders pay an annual premium to Volunteer Fireman's Insurance Services (VFIS), in lieu of a membership assessment. VFIS is responsible for payment of all covered causes of loss against the District above the stated deductible, if any. Portable equipment and real and personal property are covered at either actual cash value, replacement cost or guaranteed replacement cost. VFIS provides general, automobile and management liability on an "occurrence" and/or "claims-made" basis, subject to a "follow form" umbrella, if elected. The most common sub-limit of liability starts at \$1M, while aggregate limits may reach as high as \$20M.

The District is self-insured for employment security.

**Note 2 - Investments**

The district's investments are insured, registered or held by King County or its agent in the County's name.

Investments are presented at fair market value.

Investments by type at December 31, 2013 are as follows:

<u>Type of Investment</u>	<u>District's own investments</u>	Investments held by King County Investment Pool as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	<u>\$3,883,628</u>	\$ _____	\$ _____
U.S. Government Securities	_____	_____	_____
Other: _____	_____	_____	_____

**Note 3 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by district. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The District's regular levy for the year 2013 was \$1.50 per \$1,000 on an assessed valuation of \$1,864,424,313 for a total regular levy of \$2,796,636.

**Note 4 – Debt Service Requirements**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2013.

\$

The compensated absences in the accompanying Schedule 9 includes additional estimated taxes as applicable.

The debt service requirements for general obligation bonds, including both principle and interest, are as follows:

	<u>General Obligation Debt</u>	<u>Revenue Debt</u>	<u>Other Debt</u>	<u>Total Debt</u>
2013 _____	\$597,385	\$	\$	\$597,385
2014 _____	\$575,585	\$	\$	\$575,585
2015 _____	\$581,660	\$	\$	\$581,660
2016 _____	\$576,765	\$	\$	\$576,765
2017 _____	\$580,995	\$	\$	\$580,995
2018_ - 2023	\$3,477,973	\$	\$	\$3,477,973
<u>2024 - 2029</u>	<u>\$2,918,990</u>	<u>\$</u>	<u>\$</u>	<u>\$2,918,990</u>
TOTALS	<u>\$ 9,309,353</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$9,309,353</u>



## **Note 5 - Pension Plans**

Substantially all of the District's full-time and qualifying part-time employees participate in either LEOFF II or PERS II administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the district's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

## **Note 6 - Other Disclosures**

### ***District Name Change***

King Council authorized the District's name change request. The District has begun doing business as Mountain View Fire and Rescue.

### ***Change in Personnel***

Three positions were terminated in the first quarter of 2013. The Office Manager position was terminated, one Administrative Assistant position was terminated as was one Mechanic position. Responsibilities for accounts payable/receivable, payroll, and financial monitoring were delegated to the Administrative Assistant in the Training Department and the Deputy Chief of Operations.

### ***Change in Accounting Software***

Fire Administration software for accounts payable was replaced by BIAS in November 2013. Payroll processing was transitioned from Fire Administration to BIAS in January 2014.

### ***Other***

The 2012 Schedule 09 ending balance was stated inaccurately resulting in an error in the 2013 Annual Report.

The manner of reporting bank fees and Ad Valorem tax charges changed after the last budget adjustment was approved. This change resulted in budget shortfalls in the following funds: 100 – Emergency Operating Fund, 200 – Bond Payment, and 300 – Capital Replacement

**King County Fire Protection District No. 44**

**Schedule of Liabilities**  
For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
<b>General Obligations</b>							
	251.12	Bond	12/30/2028	3,558,476		155,000	3,403,476
	251.12	Bond	12/30/2029	3,095,000		135,000	2,960,000
	259.11	Compensated Absences - GOV		298,843	10,517		309,360
		<b>Total General Obligations:</b>		<b>6,952,319</b>	<b>10,517</b>	<b>290,000</b>	<b>6,672,836</b>
		<b>Total Liabilities:</b>		<b>6,952,319</b>	<b>10,517</b>	<b>290,000</b>	<b>6,672,836</b>

## ABOUT THE STATE AUDITOR'S OFFICE

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

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

<b>Contact information for the State Auditor's Office</b>	
<b>Deputy Director for Communications</b>	Thomas Shapley <a href="mailto:Thomas.Shapley@sao.wa.gov">Thomas.Shapley@sao.wa.gov</a> (360) 902-0367
<b>Public Records requests</b>	(360) 725-5617
<b>Main telephone</b>	(360) 902-0370
<b>Toll-free Citizen Hotline</b>	(866) 902-3900
<b>Website</b>	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>