

Washington State Auditor's Office
Financial Statements Audit Report

**King County Fire Protection District
No. 44
(Mountain View Fire and Rescue)**

Audit Period
January 1, 2012 through December 31, 2012

Report No. 1011222

Issue Date
February 6, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

February 6, 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

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King County
January 1, 2012 through December 31, 2012**

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Independent Auditor's Report on Internal
Control over Financial Reporting and on
Compliance and Other Matters Based on an
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Accordance with *Government Auditing
Standards*

**Mountain View Fire and Rescue
King County
January 1, 2012 through December 31, 2012**

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, 2012, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated January 17, 2014.

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.



TROY KELLEY
STATE AUDITOR

January 17, 2014

Independent Auditor's Report on Financial Statements

Mountain View Fire and Rescue King County January 1, 2012 through December 31, 2012

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, 2012, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 6.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting that demonstrates compliance with 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 opinion.

Opinion

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, 2012, on the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. As described in Note 1 to the financial statements, the financial statements are prepared in accordance with the basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System (BARS)* manual prescribed by the State Auditor, which is a basis of accounting other than accounting principles generally accepted in the United State of America. Our opinion is not modified with respect to this matter.

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.


Purpose of this Report

The report is intended for the information and use of the management and the Board of Commissioners of the District. 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.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 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.

Handwritten signature of Troy X. Kelley in black ink.

TROY KELLEY
STATE AUDITOR

January 17, 2014

Financial Section

**Mountain View Fire and Rescue
King County
January 1, 2012 through December 31, 2012**

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2012
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FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

| BARS Code | | Total for All funds* | 000 | 100 | 101 |
|--|--------------------------------|----------------------|------------------|--------------|-----------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Beg Fund Bal-Reserved | 1,989,544 | 0 | 1,003,533 | 0 |
| 30880 | Beg Fund Bal-Unreserved | 3,129,441 | 2,372,864 | 0 | 373,465 |
| 38880/58880 | Prior Period Adjustments, net | 0 | 0 | 0 | 0 |
| Operating Revenues | | | | | |
| 310 | Taxes | 3,640,535 | 3,066,350 | 0 | 81 |
| 320 | Licenses & Permits | 2,560 | 2,560 | 0 | 0 |
| 330 | Intergovernmental Revenues | 162,569 | 162,569 | 0 | 0 |
| 340 | Charges for Goods and Services | 805,609 | 805,609 | 0 | 0 |
| 350 | Fines & Penalties | 0 | 0 | 0 | 0 |
| 360 | Miscellaneous Revenues | 179,277 | 155,358 | 5,455 | 4,309 |
| Total Operating Revenues: | | 4,790,550 | 4,192,446 | 5,455 | 4,390 |
| Operating Expenditures | | | | | |
| 510 | General Government | 41,974 | 41,974 | 0 | 0 |
| 520 | Public Safety | 4,829,718 | 4,504,699 | 0 | 69,249 |
| 598 | Intergovernmental Payments | 0 | 0 | 0 | 0 |
| Total Operating Expenditures: | | 4,871,692 | 4,546,673 | 0 | 69,249 |
| Net Operating Increase (Decrease): | | -81,142 | -354,227 | 5,455 | -64,859 |
| Nonoperating Revenues | | | | | |
| 370, 380, 395, 398 | Other Financing Sources | 0 | 0 | 0 | 0 |
| 391-393 | Debt Proceeds | 0 | 0 | 0 | 0 |
| 397 | Transfers-In | 0 | -58,960 | 0 | 0 |
| Total Nonoperating Revenues: | | 0 | -58,960 | 0 | 0 |
| Nonoperating Expenditures | | | | | |
| 580, 596, 599 | Other Financing Uses | 0 | 0 | 0 | 0 |
| 591-593 | Debt Service | 582,244 | 906 | 0 | 0 |
| 594-595 | Capital Expenditures | 132,989 | 77,035 | 0 | 0 |
| 597 | Transfers-Out | 0 | -82,000 | 0 | 82,000 |
| Total Nonoperating Expenditures: | | 715,233 | -4,059 | 0 | 82,000 |
| Increase (Decrease) in Cash and Investments | | -796,375 | -409,128 | 5,455 | -146,859 |
| Ending Cash and Investments | | | | | |
| 50810 | End Fund Bal-Reserved | 2,006,974 | 0 | 1,008,987 | 0 |
| 50880 | End Fund Balance-Unreserved | 2,315,635 | 1,963,736 | 0 | 226,606 |

The accompanying notes are an integral part of this Statement.

| BARS Code | | 200 | 201 | 300 | 301 |
|---|--------------------------------|---------|-----|----------|---------|
| Beginning Cash and Investments | | | | | |
| 30810 | Beg Fund Bal-Reserved | 0 | 0 | 0 | 986,011 |
| 30880 | Beg Fund Bal-Unreserved | 34,716 | 53 | 348,343 | 0 |
| 38880/58880 | Prior Period Adjustments, net | 0 | 0 | 0 | 0 |
| Operating Revenues | | | | | |
| 310 | Taxes | 574,104 | 0 | 0 | 0 |
| 320 | Licenses & Permits | 0 | 0 | 0 | 0 |
| 330 | Intergovernmental Revenues | 0 | 0 | 0 | 0 |
| 340 | Charges for Goods and Services | 0 | 0 | 0 | 0 |
| 350 | Fines & Penalties | 0 | 0 | 0 | 0 |
| 360 | Miscellaneous Revenues | 923 | 0 | 1,256 | 11,976 |
| Total Operating Revenues: | | 575,027 | 0 | 1,256 | 11,976 |
| Operating Expenditures | | | | | |
| 510 | General Government | 0 | 0 | 0 | 0 |
| 520 | Public Safety | 0 | 0 | 255,770 | 0 |
| 598 | Intergovernmental Payments | 0 | 0 | 0 | 0 |
| Total Operating Expenditures: | | 0 | 0 | 255,770 | 0 |
| Net Operating Increase (Decrease): | | 575,027 | 0 | -254,514 | 11,976 |
| Nonoperating Revenues | | | | | |
| 370, 380, 395, 398 | Other Financing Sources | 0 | 0 | 0 | 0 |
| 391-393 | Debt Proceeds | 0 | 0 | 0 | 0 |
| 397 | Transfers-In | 0 | 0 | 58,960 | 0 |
| Total Nonoperating Revenues: | | 0 | 0 | 58,960 | 0 |
| Nonoperating Expenditures | | | | | |
| 580, 596, 599 | Other Financing Uses | 0 | 0 | 0 | 0 |
| 591-593 | Debt Service | 581,338 | 0 | 0 | 0 |
| 594-595 | Capital Expenditures | 0 | 0 | 55,954 | 0 |
| 597 | Transfers-Out | 0 | 0 | 0 | 0 |
| Total Nonoperating Expenditures: | | 581,338 | 0 | 55,954 | 0 |
| Increase (Decrease) in Cash and Investments | | -6,311 | 0 | -251,508 | 11,976 |
| Ending Cash and Investments | | | | | |
| 50810 | End Fund Bal-Reserved | 0 | 0 | 0 | 997,987 |
| 50880 | End Fund Balance-Unreserved | 28,404 | 54 | 96,835 | 0 |

The accompanying notes are an integral part of this Statement.

King County Fire District 44

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

King County Fire Protection District #44 is a special purpose government that provides for prevention, fire suppression, emergency medical services, and for the protection of life and property to the general public and is supported primarily through property taxes.

The District was incorporated in February 1953 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

King County Fire Protection District #44 uses single-entry, cash basis accounting 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 the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

The General "Rollup" fund consists of several accounts as follows:

| | | |
|-----------------|-----------|------------|
| Expense 44-0010 | 90,526 | Unreserved |
| Reserve 44-6010 | 1,867,106 | Unreserved |
| Revolving | 3,000 | Unreserved |
| Travel | 3,000 | Unreserved |
| Petty Cash | 100 | Unreserved |

Total 1,963,732

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project Funds

These funds account for financial resources that are designated for the acquisition or construction of general government capital projects.

b. Basis of Accounting

King County Fire Protection District #44 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 an other 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.

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.

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.

c. Budgets

King County Fire Protection District #44 adopts annually appropriated budgets for the general expense and revenue funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

level). The budget constitutes the legal authority for expenditures at that level. Annually appropriations for these funds lapse at the fiscal year end.

Annually appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budget were as follows:

Fund

General Expense 10-044-0010

| Department | Description | Budget | Actual Exp | Variance |
|------------|----------------------|------------|------------|------------|
| 511-10 | Legislative | 6750.00 | 5432.13 | 1317.87 |
| 511-60 | Legislative Benefits | 21530.00 | 18800.08 | 2729.92 |
| 511-70 | Election Fees | 6000.00 | 11817.47 | -5817.47 |
| 514-20 | Auditor | 7300.00 | 5925.46 | 1374.54 |
| 522-10 | Administrative | 1325805.00 | 1151303.64 | 174501.36 |
| 522-20 | Suppression | 2915747.00 | 3037907.33 | -122160.33 |
| 522-30 | Fire Prevention | 8300.00 | 2173.91 | 6126.09 |
| 522-40 | Training | 47700.00 | 7109.18 | 40590.82 |
| 522-50 | Facility | 245725.00 | 170798.75 | 74926.25 |
| 526-20 | EMS | 77850.00 | 52532.35 | 25317.65 |
| 526-40 | EMS Training | 9000.00 | 8918.60 | 81.40 |
| 528-20 | Communication Cap | 77472.00 | 6555.50 | 70916.50 |
| 528-50 | Communications M/R | 5000.00 | 4889.86 | 110.14 |
| 528-60 | Communications Pro | 77500.00 | 74939.16 | 2560.84 |
| 528-80 | Communications Fees | 57300.00 | 64606.11 | -7306.11 |
| 592-22 | Interest/Debt | 0.00 | 906.07 | -906.07 |

Total General Fund

| | | | | |
|-------------|------------------|------------|------------|-----------|
| 10-044-0010 | General Exp Fund | 4888979.00 | 4624615.60 | 264363.40 |
|-------------|------------------|------------|------------|-----------|

d. Cash

It is the District's policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as cash and investments.

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. Capital Assets

Capital assets are long-lived assets of the District and are recorded as capital expenditures when purchased.

g. Compensated Absences

Sick leave may accumulate (indefinitely or up to 1200 hours). Upon separation or retirement employees (do) receive payment for unused sick leave.

Local Contract. Article 19.3. When an Employee leaves after five (5) years of continuous employment with the district, the District shall buy back all unused sick leave of the departing employee at a rate of 25%; up to 960 hours. The buy back shall be based on the employees rate of pay at the time the employee leaves employment of the district.

The District's estimated liability for sick leave termination benefits on December 31, 2012 was \$154,554.09.

g. Reserved Fund Balances

| | | |
|-------------|--------------------------|------------|
| 10-044-1010 | Emergency Operating Fund | 1008987.00 |
| 10-044-3010 | Capital Expenditures | 997987.00 |

NOTE 1 - COMPLIANCE AND ACCOUNTABILITY

There was one material violation of finance-related legal or contractual provisions.

King County Fire District 44

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

That being a finding in the audit of 2011 which precipitated from a specific request by the District to review an expenditure that occurred in 2012.

NOTE 2 - PROPERTY TAXES

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

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

The District regular levy for the year 2012 for collection in 2012 was \$1.50 per \$1,000 on an assessed valuation of \$2,053,547,635 for a total regular levy of \$3,080,321.00.

NOTE 3 - INVESTMENTS

The District's investments are held by the county as its agent in the District's name. Investments by type at December 31, 2012 were as follows:

| Type of Investment | Balance |
|--------------------|-------------------|
| Reserve 17-6020 | 226606.00 |
| Bond Pymt 44-8510 | 28404.00 |
| Bond Prjt 44-8512 | 96835.00 |
| Capital 44-3010 | 997987.00 |
| COP 44-8880 | 54.00 |
| EOF 44-1010 | 1008987.00 |
| Exp 44-0010 | 90526.00 |
| Rsv 44-6010 | 1867106.00 |
| Revolving | 3000.00 |
| Travel | 3000.00 |
| Petty Cash | 100.00 |
| Total | 4322605.00 |

NOTE 5 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the District and summarizes the District's debt transactions for year 2012. The debt service requirements, including interest, are as follows:

| General Bond 2008 (12/30/08) | | Interest Balance | |
|------------------------------|-----------|------------------|---------|
| | Principal | | |
| 2008 | | | 4000000 |
| 2009 | 150000 | 166677 | 3850000 |
| 2010 | 140000 | 178055 | 3710000 |
| 2011 | 150000 | 174555 | 3560000 |
| 2012 | 150000 | 169493 | 3410000 |
| 2013-2017 | 815000 | 765365 | 2595000 |
| 2018-2022 | 1005000 | 578370 | 1590000 |
| 2023-2027 | 1290000 | 295790 | 300000 |
| 2028 | 30000 | 16200 | 0.00 |

| General Bond 2009 (12/30/09) | | Interest Balance | |
|------------------------------|-----------|------------------|---------|
| | Principal | | |
| 2009 | | | 3500000 |
| 2010 | 135000 | 129387 | 3365000 |
| 2011 | 135000 | 128533 | 3230000 |
| 2012 | 135000 | 126845 | 3095000 |
| 2013 | 135000 | 124955 | 2960000 |
| 2014-2018 | 745000 | 569375 | 2215000 |
| 2019-2023 | 880000 | 434378 | 1335000 |
| 2024-2028 | 1085000 | 228450 | 250000 |
| 2029 | 250000 | 12500 | 0.00 |

King County Fire District 44

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2012

NOTE 6 - PENSION PLANS

Substantially all of the District's full-time and qualifying part-time employees participate in the LEOFF II and PERS II plans administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement systems. 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 state Department of Retirement Systems annual financial report. A copy of this report may be obtained at:

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

OTHER DISCLOSURES

None

Prepared on 05/17/2013

King County Fire Protection District No. 44

Schedule of Liabilities

For the year ended December 31, 2012

| Debt Type | ID. No. | Description | Maturity/Payment Due Date | Beginning Balance January 1, 2012 | Additions | Reductions | BARS Code for Redemption of Debt Only | Ending Balance December 31, 2012 |
|----------------------------|---------|-----------------------------------|---------------------------|-----------------------------------|-----------|----------------|---------------------------------------|----------------------------------|
| General Obligations | | | | | | | | |
| | 251.12 | 2008 Bond | 12/30/2028 | 3,560,000 | 0 | 150,000 | 59122 | 3,410,000 |
| | 251.12 | 2009 Bond | 12/30/2029 | 3,230,000 | 0 | 135,000 | 59122 | 3,095,000 |
| | | Total General Obligations: | | 6,790,000 | 0 | 285,000 | | 6,505,000 |
| | | Total Liabilities: | | 6,790,000 | 0 | 285,000 | | 6,505,000 |



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 as an advocate for government accountability. 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.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

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 and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

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

State Auditor
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Director of Performance and State Audit
Director of Local Audit
Deputy Director of State Audit
Deputy Director of Local Audit
Deputy Director of Local Audit
Deputy Director of Quality Assurance
Deputy Director of Communications
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Public Records Officer
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Chuck Pfeil, CPA
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