Puget Sound Regional Council

December 6, 2018

Pat McCarthy, Washington State Auditor
Keri Rooney, Deputy State Auditor
Ron Klein, Deputy State Auditor
Established in state Constitution in 1889
Independently elected Auditor
11th State Auditor
Pat McCarthy

“We are the public’s window into government. We take that responsibility seriously, and we work with the organizations we audit to increase the public’s trust in government.”
Funded primarily by governments we audit

Funding by source

*Biennial dollars in millions*

- Local: $52.2
- Performance: $21.2
- State: $9.7
Return on investment

Audit value

- Independence
- Transparency
- Accountability
- Public Confidence
- Objectivity
- Educational Resources

Office of the Washington State Auditor
We perform many audits ...

- Accountability: 814
- Financial: 390
- Financial and federal: 363
- Assessment: 327
- CAFR: 81
- CPA: 76
- Special: 61
- Attestation: 37
- Whistleblower: 30
- Fraud: 12
- Performance: 6
- Federal program: 2

2,199 audit reports issued in 2017
Covering every government in the state

~ 2,300 local governments

School districts
Cities/towns
Fire protection districts
Water/sewer districts
Counties
Port/airport districts
Irrigation and reclamation districts
Public utility districts
Hospital districts
Cemetery districts
Diking/drainage districts
Housing authorities
Transportation authorities
Park and recreation districts
Emergency management services
Library districts
Public development authorities
Insurance pools/risk management

Conservation districts
Mosquito/pest/weed districts
Transportation benefit districts
Health districts
Public facilities districts
Educational service districts
Air pollution districts
Regional planning councils
Flood control districts
Water conservancy boards
Area Agency on Aging
Economic/industrial development
Regional support/community networks
Government associations
TV reception districts
Public charter schools
Local/regional trauma care councils
Stadium authorities
Larger state agencies include:

- Department of Social and Health Services
- Health Care Authority
- Department of Transportation
- Universities and community colleges
- Office of Superintendent of Public Instruction

We also audit the finances of state government as a whole
Hold government accountable to standards

**AICPA Audits of non-publicly traded entities (GAAS)**
- Financial statement audits
- Single audits
- Compliance attestation engagements
- Agreed upon procedures

**2 CFR §200 Audits of federal awards (OMB)**
- Single audits

**GAO Audits of governments (Yellow Book or GAGAS)**
- Financial statement audits
- Single audits
- Performance audits
- Compliance attestation engagements
- Agreed upon procedures

**Statutory Authority: State Constitution, RCWs, WACs**
- Accountability audits
- Fraud investigations
- Whistleblower
- Citizen Hotline
- Compliance attestations
Accountability audits assess how governments use, manage and safeguard public resources.
Improve accountability, transparency, performance

Investigate into allegations of fraud and government impropriety
Performance audits evaluate efficiency, effectiveness
Cybersecurity audits evaluate how well systems protect from criminal attacks, misuse of data
The Center for Government Innovation

Non-audit division provides resources and training to help governments help themselves
New tools in 2019

About this Government

Pierce County Fire District No. 27

DBA: Anderson Island Fire & Rescue

Website: www.pcfd27.com
Government Type: Fire Protection District
Date Established: 1978
Square Miles: TBD
Assessed value: TBD
Full Time Equivalent (FTE): TBD
Basis of Reporting: BARS Cash Basis

Finances at a Glance

Total Revenues: FY2017 $575,422
Total Expenditures: FY2017 $519,225

Outstanding General Obligation Long-Term Debt: $999,555

Operations

Where does the money come from?

Statewide Revenues
Fire Protection Districts Averages
Taxes 68%
Intergovernmental 2%
Charges 27%
Miscellaneous 2%

Statewide Expenditures
Fire Protection Districts Averages
Salaries & Wages 58%
Personnel Benefits 19%
Supplies 4%
Services 19%

Where does the money go?

Servicios 22%
Supplies 4%
Personnel Benefits 38%
Salaries & Wages 58%
Explore information on the new website
Questions?

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