

Washington State Auditor's Office
Financial Statements and Federal Single Audit Report

Whatcom Council of Governments
Whatcom County

Audit Period
January 1, 2008 through December 31, 2008

Report No. 1002118

Issue Date
September 14, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

September 14, 2009

Council
Whatcom Council of Governments
Bellingham, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on the Whatcom Council of Governments' financial statements and compliance with federal laws and regulations.

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

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

Table of Contents

**Whatcom Council of Governments
Whatcom County
January 1, 2008 through December 31, 2008**

Federal Summary	1
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters in Accordance with <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	5
Independent Auditor's Report on Financial Statements.....	7
Financial Section.....	9

Federal Summary

Whatcom Council of Governments Whatcom County January 1, 2008 through December 31, 2008

The results of our audit of the Whatcom Council of Governments are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

FINANCIAL STATEMENTS

An unqualified opinion was issued on the financial statements.

Internal Control Over Financial Reporting:

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no significant deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the Council.

FEDERAL AWARDS

Internal Control Over Major Programs:

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no significant deficiencies that we consider to be material weaknesses.

We issued an unqualified opinion on the Council's compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed under OMB Circular A-133.

Identification of Major Programs:

The following was a major program during the period under audit:

<u>CFDA No.</u>	<u>Program Title</u>
20.205	Highway Planning and Construction Cluster - Highway Planning and Construction

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$300,000.

The Council qualified as a low-risk auditee under OMB Circular A-133.

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

**Whatcom Council of Governments
Whatcom County
January 1, 2008 through December 31, 2008**

Council
Whatcom Council of Governments
Bellingham, Washington

We have audited the financial statements of the Whatcom Council of Governments, Whatcom County, Washington, as of and for the year ended December 31, 2008, and have issued our report thereon dated August 27, 2009.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures 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 Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Council's financial statements that is more than inconsequential will not be prevented or detected by the Council's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not

identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of the Council'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*.

This report is intended for the information and use of management, the Council, federal awarding agencies and pass-through entities. 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, appearing to read "Brian Sonntag". The signature is fluid and cursive, with the first name "Brian" written in a larger, more prominent script than the last name "Sonntag".

BRIAN SONNTAG, CGFM
STATE AUDITOR

August 27, 2009

Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

**Whatcom Council of Governments
Whatcom County
January 1, 2008 through December 31, 2008**

Council
Whatcom Council of Governments
Bellingham, Washington

COMPLIANCE

We have audited the compliance of the Whatcom Council of Governments, Whatcom County, Washington, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2008. The Council's major federal program is identified in the Federal Summary. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with those requirements.

In our opinion, the Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2008.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal

control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of management, the Council, federal awarding agencies and pass-through entities. 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, appearing to read "Brian Sonntag". The signature is fluid and cursive, with the first name "Brian" and last name "Sonntag" clearly distinguishable.

BRIAN SONNTAG, CGFM
STATE AUDITOR

August 27, 2009

Independent Auditor's Report on Financial Statements

Whatcom Council of Governments Whatcom County January 1, 2008 through December 31, 2008

Council
Whatcom Council of Governments
Bellingham, Washington

We have audited the accompanying financial statements of the Whatcom Council of Governments, Whatcom County, Washington, for the year ended December 31, 2008. These financial statements are the responsibility of the Council's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the Council prepares its financial statements on 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 comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Whatcom Council of Governments, for the year ended December 31, 2008, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report on our consideration of the Council'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for

purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This schedule is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Brian Sonntag". The signature is fluid and cursive, with the first name "Brian" and last name "Sonntag" clearly distinguishable.

BRIAN SONNTAG, CGFM
STATE AUDITOR

August 27, 2009

Financial Section

**Whatcom Council of Governments
Whatcom County
January 1, 2008 through December 31, 2008**

FINANCIAL STATEMENTS

Resources and Uses Arising from Cash Transactions – 2008
Notes to Financial Statements – 2008

SUPPLEMENTAL INFORMATION

Schedule of Expenditures of Federal Awards – 2008
Notes to the Schedule of Expenditures of Federal Awards – 2008

WHATCOM COUNCIL OF GOVERNMENTS
Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2008

Description	Actual Amount	Budgeted Amount
Beginning Net Cash and Investments	446,395	446,680
Revenues:		
Taxes	0	0
Fees for Services	42,120	0
Grants		
Local	142,448	121,154
State	679,080	317,856
Federal	823,240	1,359,696
Total Grants	1,644,768	1,798,706
Donations	700	0
Membership Fees	151,787	168,434
Other		
Canadian funding	29,017	49,585
Interest	17,713	15,000
Miscellaneous	19,712	17,000
Total Other	66,442	81,585
Total Revenues	1,905,817	2,048,725
Expenses:		
Operating		
Executive/Administrative	579,185	479,606
Transportation Planning	1,392,747	1,541,562
Total Operating	1,971,932	2,021,168
Capital	13,341	14,150
Debt Service	0	0
Total Expenses	1,985,273	2,035,318
Excess (Deficit) of Revenues Over Expenses	(79,456)	13,407
Other Increases/Decreases in Cash and Cash Investments:		
Interest	0	0
Ending Net Cash and Investments	366,939	460,087

See Accompanying Notes to Financial Statements

WHATCOM COUNCIL OF GOVERNMENTS
Notes to Financial Statements
January 1, 2008 Through December 31, 2008

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The Whatcom Council of Governments (Council) is a special purpose government that provides planning and regional coordination services to its members and is supported primarily through member assessments and grants. The Council was established on March 26, 1970 and operates under RCW 36.70.060 and other laws of the state of Washington applicable to a regional planning commission.

The Council accounts and reports in accordance with methods prescribed by the State Auditor's Office under the authority of Chapter 43.09 RCW and contained in the *Cash Basis Budgeting, Accounting and Reporting* (BARS) manual. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) and it does not conform to generally accepted accounting principles (GAAP).

Revenues are recognized only when cash is received and expenses are recognized when paid. Purchases of capital assets are expensed during the year of acquisition. There is no allocation of depreciation expenses. Inventory is expensed when purchased.

a. **Reporting Entity**

The council is a voluntary interlocal cooperative consisting of local governments in Whatcom County. At December 31, 2008 the council consisted of representatives of the following local governments:

- City of Bellingham
- City of Blaine
- City of Everson
- City of Ferndale
- City of Lynden
- City of Nooksack
- City of Sumas
- Whatcom County
- Port of Bellingham
- Birch Bay Water & Sewer District
- Lake Whatcom Water & Sewer District

b. **Duties of Whatcom County**

As required by statute, Whatcom County serves as the council's treasurer, issues council warrants, invests available cash, and prepares cash receipt and disbursement reports of the council's financial activity.

c. **Budget**

An annual appropriated budget is adopted for the Council at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations lapse at the fiscal period end.

The Executive Director is authorized to transfer budgeted amounts between object classes; however, any revisions that alter the total expenditures, or that affect the number of authorized employee positions must be approved by the Council's legislative body.

d. Cash

It is the Council's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is posted to the general (current expense) fund.

e. Deposits

The Council deposits are covered by the Federal Deposit Insurance Corporation.

f. Investments

See Note No. 3 Investments

g. Capital Assets

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

h. Compensated Absences

Vacation pay may be accumulated up to thirty days and is payable upon resignation, retirement, or death. The liability for accumulated unused vacation has not been calculated and is not included in the financial statements.

Sick leave may be accumulated 520 hours. Upon separation or retirement employees do not receive payment for unused sick leave.

i. Other Financing Sources Or Uses

The Council had no other financing sources or uses during the audit period.

j. Risk Management

Whatcom Council of Governments is a member of Enduris. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entity to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. Enduris was formed July 10, 1987, when two (2) counties and two (2) cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of August 31, 2008, there are 427 Enduris members representing a broad range of special purpose districts.

Enduris allows members to jointly purchase excess insurance coverage, share in the self-insured retention, establish a plan for total self-insurance, and provide excellent risk management services and other related services. Enduris provides "occurrence" policies for all lines of liability coverage including Public Official's Liability. The Property coverage is written on an "all risk" basis, blanket form using current Statement of Values. The Property coverage includes mobile equipment, electronic data processing equipment, valuable papers, building ordinance coverage, property in transit, extra expense, consequential loss, accounts receivable, fine arts, inventory or appraisal cost, automobile physical damage to insured vehicles. Boiler and machinery coverage is included on a blanket limit of \$100 million for all members. Enduris offers employee dishonesty coverage up to a liability limit of \$1,000,000.

Members make an annual contribution to fund Enduris. Enduris acquires insurance from unrelated insurance companies that is subject to a "per occurrence" \$500,000 deductible on liability loss, \$100,000 deductible on property loss, and \$5,000 deductible on boiler and machinery loss. The member is responsible for the first \$1,000 of the deductible amount of each claim, while Enduris is responsible for the remaining \$499,000 on liability losses, \$99,000 on property loss, \$4,000 on boiler and machinery loss. Insurance carriers cover all losses over the deductibles as shown to the policy maximum limits. Since Enduris is a cooperative program, there is a joint liability among the participating members.

The contract requires members to continue membership for a period of not less than one (1) year and must give notice 60 days before terminating participation. The Intergovernmental Contract (Master Agreement) is automatically renewed after the initial one (1) full fiscal year commitment. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in-process claims for the period they were a signatory to the Intergovernmental Contract.

Enduris is fully funded by its member participants. Claims are filed by members with Enduris and are administered in house.

A Board of Directors consisting of seven (7) board members governs Enduris. Its members elect the Board and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for conducting the business affairs of Enduris.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

NOTE 3 - INVESTMENTS

The Council's investments are either insured, registered or held by the Council or its agent in the Council's name.

Investments by type at December 31, 2008 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
L.G.I.P.	\$ 350,358

NOTE 4 - PENSION PLANS

Substantially all Council full-time and qualifying part-time employees participate in the Public Employee Retirement System 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 Council'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 5 – PRIOR PERIOD ADJUSTMENTS

Beginning Net Cash and Investments has been adjusted by (\$285) to correctly account for the 12/31/07 Advance Travel account outstanding checks.

**WHATCOM COUNCIL OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2008**

1 Federal Agency Name / Pass-Through Agency Name	2 Federal Program Name	3 CFDA Number	4 Other I.D. Number		5 Expenditures			6 Foot-note Ref.
					From Pass-Through Awards	From Direct Awards	Total	
U.S. Dept. of Transportation / Pass-through from WSDOT	Highway Planning and Construction	20.205	NCPD-2037(087)	Cascade Gateway & Mobility	20,867	0	20,867	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	DEMO-2001(024)	Cascade Gateway Border Project	16,204	0	16,204	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	HPP-2037(091)	IMTC 4	266,408	0	266,408	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	GCA-5285	MPO - FHWA	287,381	0	287,381	
U.S. Dept. of Transportation / Pass-through from Skagit Council of Governments		20.205	SCOG Interlocal	North Sound Connecting Communities	233,579	0	233,579	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	NCPD-CBI 2037(086)	Northern Border Projects	4,120	0	4,120	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	STPR-2037(089)	Unified Planning Work Program	164	0	164	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	STPE-2037(092)	Whatcom Bike Month	25,633	0	25,633	
U.S. Dept. of Transportation / Pass-through from WSDOT		20.205	GCA-4992	West Coast Corridor Coalition	12,475	0	12,475	
	sub-total 20.205				866,831		866,831	
U.S. Dept. of Transportation / Pass-through from WSDOT	Federal Transit Metropolitan Planning Grants	20.505	GCA-5285	MPO - FTA	37,793	0	37,793	
	sub-total 20.505				37,793		37,793	
U.S. Dept. of Transportation / Pass-through from WSDOT	New Freedom Program	20.521	GCA-5348	Mobility Coordination	37,230	0	37,230	
	sub-total 20.521				37,230	0	37,230	
Total Expenditures of Federal Awards					941,854	-	941,854	

The Accompanying Notes To The Schedule Of Expenditures of Federal Awards Are An Integral Part Of This Schedule.

NWHATCOM COUNCIL OF GOVERNMENTS
Notes To Schedule Of Expenditures Of Federal Awards
January 1, 2008 Through December 31, 2008

NOTE 1 – BASIS OF ACCOUNTING

This schedule is prepared on accrual basis to facilitate reconciliation with the grant reimbursement requests. This is a deviation from the cash basis of accounting the Council uses on their financial statements.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the council's portion, may be more than shown.

NOTE 3 - INDIRECT COST RATE

The amount expended includes \$ 315,904 claimed as an indirect cost recovery using an approved indirect cost rate of 115.83%.

NOTE 4 - FRINGE BENEFIT RATE

The amount expended includes \$ 151,285 claimed as a fringe benefit cost recovery using an approved fringe benefit cost rate of 55.47%.



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.

Our mission is to work in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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
Chief of Staff
Deputy Chief of Staff
Chief Policy Advisor
Director of Audit
Director of Special Investigations
Director for Legal Affairs
Director of Quality Assurance
Local Government Liaison
Communications Director
Public Records Officer
Main number
Toll-free Citizen Hotline

Brian Sonntag, CGFM
Ted Rutt
Doug Cochran
Jerry Pugnetti
Chuck Pfeil, CPA
Jim Brittain, CPA
Jan Jutte, CPA, CGFM
Ivan Dansereau
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

Web Site
Subscription Service

www.sao.wa.gov
<https://www.sao.wa.gov/EN/News/Subscriptions/>