



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

# **Financial Statements and Federal Single Audit Report**

## **City of Kent**

**King County**

**For the period January 1, 2017 through December 31, 2017**

**Published September 27, 2018**

**Report No. 1022269**





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

September 27, 2018

Mayor and City Council  
City of Kent  
Kent, Washington

**Report on Financial Statements and Federal Single Audit**

Please find attached our report on the City of Kent's financial statements and compliance with federal laws and regulations.

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

Sincerely,

A handwritten signature in cursive script that reads "Pat McCarthy".

Pat McCarthy  
State Auditor  
Olympia, WA

# TABLE OF CONTENTS

Schedule of Findings And Questioned Costs.....	4
Summary Schedule of Prior Audit Findings.....	6
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 Audit Standards.....	8
Independent Auditor’s Report On Compliance For Each Major Federal Program And On Internal Controls Over Compliance In Accordance With OMB Circular A-133 .....	11
Independent Auditor’s Report On Financial Statements.....	14
Financial Section .....	17
Schedule of Expenditure of Federal Awards (SEFA) .....	18
Notes to the SEFA .....	19
About the State Auditor’s Office.....	20

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**City of Kent  
King County  
January 1, 2017 through December 31, 2017**

## **SECTION I – SUMMARY OF AUDITOR’S RESULTS**

The results of our audit of the City of Kent are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Financial Statements**

We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 deficiencies that we consider to be material weaknesses.

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

### **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 deficiencies that we consider to be material weaknesses.

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

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

### **Identification of Major Federal Programs:**

The following program was selected as a major program in our audit of compliance in accordance with the Uniform Guidance.

<u>CFDA No.</u>	<u>Program or Cluster 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 the Uniform Guidance, was \$750,000.

The City qualified as a low-risk auditee under the Uniform Guidance.

## **SECTION II – FINANCIAL STATEMENT FINDINGS**

None reported.

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None reported.



**FINANCE ADMINISTRATION**

Aaron BeMiller, Director  
 220 4th Avenue South  
 Kent, WA 98032  
 Fax: 253-856-6255

**Phone: 253-856-5264**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**City of Kent  
 King County**

**January 1, 2017 through December 31, 2017**

This schedule presents the status of federal findings reported in prior audit periods.

<b>Audit Period:</b> 2016	<b>Report Ref. No.:</b> 1019956	<b>Finding Ref. No.:</b> 2016-001	<b>CFDA Number(s):</b> 61.818
<b>Federal Program Name and Granting Agency:</b> U.S. Environmental Protection Agency		<b>Pass-Through Agency Name:</b> None	
<b>Finding Caption:</b> The City did not have adequate internal controls to ensure compliance with federal cash management and suspension and debarment requirements			
<b>Background:</b> During fiscal years 2012 through 2016, the City spent \$397,656 in Brownfields Assessment and Cleanup Cooperative Agreements grant funds. Grant expenditures from 2012 through 2015 are reported on the 2016 SEFA because the expenditures were not previously reported on the Schedule of Expenditures of Federal Awards (SEFA) for the respective fiscal years. The purpose of this grant is to provide funding to inventory, characterize, assess and conduct planning and community involvement relating to brownfield sites and carry out cleanup activities at brownfield sites that are owned by the grant recipient. The City used these funds to develop the organizational infrastructure within the City and with partners to permanently enhance the City’s processes for assessing, remediating, and catalyzing the redevelopment and reuse of brownfield sites.			
<b>Status of Corrective Action: (check one)</b>			
<input checked="" type="checkbox"/> Fully Corrected	<input type="checkbox"/> Partially Corrected	<input type="checkbox"/> Not Corrected	<input type="checkbox"/> Finding is considered no longer valid

**Corrective Action Taken:**

*The City conducted grant training for all departments, specifically discussing the suspension & debarment requirements before any expenditure of federal funds. The annual year end training also emphasized the City's policy on timely payments to vendors as well as emphasizing the unique requirements when federal funds are involved and encouraging departments not used to administering federal funds to contact other staff in other City departments that frequently administer federal grants.*

**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**

**City of Kent  
King County  
January 1, 2017 through December 31, 2017**

Mayor and City Council  
City of Kent  
Kent, 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Kent, King County, Washington, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 18, 2018.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 City's financial statements are free from material misstatement, we performed tests of the City'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 City'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 City'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 "Pat McCarthy". The signature is written in a cursive style with a large initial "P" and "M".

Pat McCarthy  
State Auditor  
Olympia, WA

June 18, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE**

**City of Kent  
King County  
January 1, 2017 through December 31, 2017**

Mayor and City Council  
City of Kent  
Kent, Washington

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM**

We have audited the compliance of the City of Kent, King County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2017. The City's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 City'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 on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report 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 "Pat McCarthy". The signature is written in a cursive style with a large initial "P" and "M".

Pat McCarthy

State Auditor

Olympia, WA

August 21, 2018

# INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

## City of Kent King County January 1, 2017 through December 31, 2017

Mayor and City Council  
City of Kent  
Kent, Washington

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Kent, King County, Washington, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed on page 17.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 opinions 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 City'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 City'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.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Kent, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General and Capital Resources funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This schedule is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic 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 June 18, 2018 on our consideration of the City'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 City's internal control over financial reporting and compliance.



Pat McCarthy  
State Auditor  
Olympia, WA

June 18, 2018



## FINANCIAL SECTION

This Single Audit reporting package has been prepared for use on the City of Kent's web page. The financial statements of the City of Kent, as well as the accompanying notes and required supplementary information has been removed from this reporting package and is displayed elsewhere on the City's web page as the Comprehensive Annual Financial Report for the year ended December 31, 2017 (CAFR 2017).

The full Single Audit reporting package may be found on the Washington State Auditors' website <http://portal.sao.wa.gov/ReportSearch>.

CITY OF KENT, WASHINGTON  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2017

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other I.D. No.	Expenditures	Passed through to Subrecipients	Note Ref	
				From Pass-Through Awards	From Direct Awards	Total	
Department of Commerce National Oceanic and Atmospheric Administration (NOAA) Pass through Washington Recreation and Conservation Office - Salmon Recovery Funding Board	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program Total Department of Commerce	11.438		127,099 127,099	-	127,099 127,099	2, 3
Department of Housing and Urban Development - Office of Community Planning and Development	Community Development Block Grants/Entitlement Grants Total CDBG Entitlement Grants Cluster and Total Department of Housing and Urban Development	14.218		-	895,427 895,427	895,427 895,427	2, 3
Department of the Interior National Park Service Pass through Washington Recreation and Conservation Office	Outdoor Recreation Acquisition, Development and Planning Total Department of the Interior National Park Service	15.916		251,149 251,149	-	251,149 251,149	2, 3
Department of Justice Bureau of Justice Assistance	Bulletproof Vest Partnership Program Total Department of Justice	16.607		-	29 29	29 29	2, 3
Department of Justice Bureau of Justice Assistance Pass through Washington Department of Commerce Pass through Seattle Police Department	Edward Byrne Memorial Justice Assistance Grant Program Edward Byrne Memorial Justice Assistance Grant Program Total Department of Justice	16.738 16.738		105,725 47,558 153,283	-	105,725 47,558 153,283	2, 3 2, 3
Department of Transportation - Federal Highway Administration (FHWA) Pass through Washington Department of Transportation	Highway Planning and Construction Total Highway Planning and Construction Cluster	20.205		2,204,289 2,204,289	-	2,204,289 2,204,289	2, 3
Department of Transportation - National Highway Traffic Safety Administration (NHTSA) Pass through Washington Traffic Safety Commission Pass through Washington Traffic Safety Commission	State and Community Highway Safety National Priority Safety Programs Total Highway Safety Cluster Total Department of Transportation	20.600 20.616		70,124 6,353 76,477 2,280,766	-	70,124 6,353 76,477 2,280,766	2, 3 2, 3
National Endowment for the Arts Pass through Western States Arts Foundation	Promotion of the Arts Partnership Agreements Total National Endowment for the Arts	45.025		7,375 7,375	-	7,375 7,375	2, 3
Environmental Protection Agency Office of Solid Waste and Emergency Response	Brownfields Assessment and Cleanup Cooperative Agreements	66.818		-	4,759 4,759	4,759 4,759	2, 3, 4
Department of Education Office of Elementary and Secondary Education Pass through Puget Sound Education Service District (PSESD)	Twenty-First Century Community Learning Centers Total Department of Education	84.287		1,131 1,131	-	1,131 1,131	2, 3
Department of Health and Human Services Substance Abuse & Mental Health Services Administration	Substance Abuse and Mental Health Services_Projects of Regional and National Significance Drug-Free Communities Support Program Grants Total Department of Health and Human Services	93.243 93.276		-	29,744 67,915 97,659	29,744 67,915 97,659	2, 3 2, 3
Department of Homeland Security Federal Emergency Management Agency (FEEMA) Pass through US Coast Guard/Washington Parks Pass through Washington State Military Department	Boating Safety Financial Assistance Emergency Management Performance Grants	97.012 97.042		9,659 70,466 80,125	-	9,659 70,466 80,125	2, 3 2, 3
<b>TOTAL FEDERAL AWARDS EXPENDED</b>				<b>2,900,928</b>	<b>997,874</b>	<b>3,898,802</b>	<b>207,701</b>

The Accompanying Notes to the Schedule of Financial Assistance are an Integral Part of this Schedule

## **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

### **NOTE 1 - BASIS OF ACCOUNTING**

This schedule is prepared on the same basis of accounting as the City's financial statements. The City uses the modified accrual basis of accounting. Modified accrual for governmental funds means revenues are recognized when they are measurable and available as net current assets and expenditures are recognized in the accounting period in which the related fund liability is incurred.

### **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 city's portion, are more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement

### **NOTE 3 - INDIRECT COST**

The City has elected to not use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The City does not charge indirect costs to these programs.

### **NOTE 4 - AMERICAN RECOVERY & REINVESTMENT ACT (ARRA)**

Expenditures for this program were funded by ARRA

## 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>Public Records requests</b>	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
<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>