



Office of the Washington State Auditor  
Pat McCarthy

## **Financial Statements Audit Report**

# **Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board**

**For the period July 1, 2023 through June 30, 2024**

*Published June 2, 2025*

Report No. 1037424



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

June 2, 2025

Steve Nelsen, Executive Director  
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board  
Olympia, Washington

**Report on Schedule of Expenditures**

Please find attached our report on the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board's Schedule of Expenditures – Budget Allotment to Actual.

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

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

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## TABLE OF CONTENTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Schedule Performed in Accordance with <i>Government Auditing Standards</i> .....	4
Independent Auditor's Report on the Financial Schedule.....	6
Financial Section.....	9
About the State Auditor's Office.....	17

## INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Schedule of Expenditures Performed in Accordance with *Government Auditing Standards*

### **Law Enforcement Officers and Fire Fighters Plan 2 Retirement Board July 1, 2023 through June 30, 2024**

Steve Nelsen, Executive Director  
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board  
Olympia, 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 Schedule of Expenditures - Budget Allotment to Actual and related notes (the schedule) of the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board, as of and for the year ended June 30, 2024, and have issued our report thereon dated June 2, 2025.

### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the schedule of expenditures, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedule of expenditures, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 Board's schedule 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 above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Board's schedule is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the schedule of expenditures. 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 Board'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 Board'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, reading "Pat McCarthy". The signature is fluid and cursive, with the first name "Pat" and last name "McCarthy" clearly distinguishable.

Pat McCarthy, State Auditor

Olympia, WA

June 2, 2025

# INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Schedule of Expenditures

### **Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board July 1, 2023 through June 30, 2024**

Steve Nelsen, Executive Director  
Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board  
Olympia, Washington

## **REPORT ON THE AUDIT OF THE SCHEDULE OF EXPENDITURES**

### **Opinion**

We have audited the accompanying Schedule of Expenditures – Budget Allotment to Actual of the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board, as of and for the year ended June 30, 2024, and the related notes to the schedule of expenditures, which collectively comprise the Board's schedule as listed in the financial section of our report.

In our opinion, the accompanying schedule of expenditures referred to above present fairly, in all material respects, the financial position of the Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board, as of June 30, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule of Expenditures section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Schedule of Expenditures**

Management is responsible for the preparation and fair presentation of this schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of schedule of expenditures that are free from material misstatement, whether due to fraud or error.

In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the schedule of expenditure date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Schedule of Expenditures**

Our objectives are to obtain reasonable assurance about whether the schedule of expenditures as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of expenditures.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the schedule of expenditures, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of expenditures;
- Obtain an understanding of internal control relevant to the audit 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 Board's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of expenditures;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time; and
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Other Information

Our audit was conducted for the purpose of forming an opinion on the schedule as a whole. The Supplemental Table-Prior Year Expenditure Comparison is presented for purposes of additional analysis and is not a required part of the schedule. Such information has not been subjected to the auditing procedures applied in the audit of the schedule, and accordingly, we do not express an opinion or provide any assurance on it.

## OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2025 on our consideration of the Board'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 effectiveness of the Board's 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 Board's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

June 2, 2025



## **FINANCIAL SECTION**

### **Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board July 1, 2023 through June 30, 2024**

#### **SCHEDULE OF EXPENDITURES**

Schedule of Expenditures – Budget Allotment to Actual - 2024

Notes to Schedule of Expenditures - 2024

#### **OTHER INFORMATION**

Supplemental Table-Prior Year Expenditures for Comparison - 2023

LAW ENFORCEMENT OFFICERS FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
SCHEDULE OF EXPENDITURES – BUDGET ALLOTMENT TO ACTUAL  
For the State Fiscal Year Ending June 30, 2024

FISCAL YEAR 2024 EXPENDITURES (Actuals versus Budgeted):

Expenditure Title:	Allotted	Actual	Variance
Salaries & Wages	\$992,244	\$954,186	\$38,058
Employee Benefits & Payroll Taxes	\$299,810	\$275,545	\$24,265
Professional Service Contracts	\$16,000	\$6,464	\$9,536
Supplies and Materials	\$7,222	\$6,264	\$958
Communications/Telecommunications	\$26,682	\$28,373	(\$1,691)
Utilities	\$6,900	\$6,238	\$662
Rentals and Leases - Land & Buildings	\$55,188	\$55,184	\$4
Repairs, Alterations & Maintenance	\$1,000	\$0	\$1,000
Printing and Reproduction	\$10,120	\$8,824	\$1,296
Employee Prof Dev & Training	\$57,566	\$68,544	(\$10,978)
Rental & Leases - Furniture & Equipment	\$3,620	\$3,097	\$523
Subscriptions	\$2,220	\$2,175	\$45
Facilities and Services	\$44,880	\$44,936	(\$56)
Data Processing Services (Interagency)	\$133,268	\$135,364	(\$2,096)
Attorney General Services	\$14,208	\$15,652	(\$1,444)
Personnel & HR Services	\$19,628	\$21,115	(\$1,487)
Insurance	\$7,552	\$7,538	\$14
Other Contractual Services	\$135,156	\$134,115	\$1,041
State Auditor Services	\$24,500	\$5,120	\$19,380
Governor's Office of Equity	\$0	\$979	(\$979)
Archives & Records Management Services	\$312	\$363	(\$51)
Software Licenses and Maintenance	\$2,400	\$5,008	(\$2,608)
Other Goods and Services ( <i>Note 1 Section B</i> )	(\$4,000)	(\$4,870)	\$870
Travel, Lodging & Subsistence	\$54,224	\$47,072	\$7,152
Non-capitalized Assets	\$0	\$404	(\$404)
Other Grants & Benefits	\$1,600	\$1,600	\$0
<b>TOTALS</b>	<b>\$1,912,300</b>	<b>\$1,829,290</b>	<b>\$83,010</b>

Note: A positive variance represents an underspend in the category, while a (negative) variance represents an overspend.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2024

**Note 1 – Agency Description & Summary of Significant Accounting Policies**

**A. Agency Description, Background, & Activities**

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The Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement (the Board) was created through taxpayer initiative 790 in November of 2002. In 2003, the Board was created as a state agency governed by its board of trustees. The Board exists to research, develop, and execute broad policies beneficial to the members of the Law Enforcement Officers' and Firefighters' Plan 2 Pension Fund's present and future recipients. The Board employs eight full time employees to act as administrative, technical, and advisory experts to aid in carrying out the Board's mission and Strategic Plan.

The eleven-member board of trustees is appointed by the Governor of the State of Washington. Board members are appointed from the following groups:

- Three must be active law enforcement officers who participate in the plan and one of the members may be a retired law enforcement officer and a member of the plan.
- Three must be active fire fighters who participate in the plan and one of the members may be a retired fire fighter that participates in the plan.
- Three must be representatives of employers.
- One must be a member of the State House of Representatives.
- One must be a member of the State Senate.

The Board is empowered to oversee the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF Plan 2). They do not maintain custody or manage the investments in the plan. The custody and investment function is the responsibility of the Washington State Investment Board (WSIB). The Board is required to; (1) adopt actuarial tables, assumptions, and cost methodologies, (2) adopt contribution rates for LEOFF Plan 2, (3) and other related duties. The other related duties the Board incurs expenditures for include:

Professionals & Technical Advisors – Retain professionals and technical advisors necessary to accomplish the Board's duties. As provided by RCW 41.26.720, the board shall make an annual report to the governor, legislature, and state auditor setting forth a summary of the costs and expenditures of the plan for the preceding year. The Board shall also retain the services of an independent certified public accountant who shall annually audit the expenses of the fund and whose report shall be included in the board's annual report.

Actuary – Consulting with an enrolled actuary retained by the Board (the State Actuary shall provide assistance when the Board requests). The actuary used must provide the State Actuary with copies of its valuations, assumptions, and cost methodology for a reasonableness review. If the two actuaries do not agree, a third actuary must be appointed by the Board and State Actuary.

Other Costs – Retain administrative staff and acquire office space for operations. Process travel reimbursements for board members as provided by RCW 43.03.050 and 43.03.060.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2024

**B. Basis of Accounting and Reporting**

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The expense account used by the LEOFF Plan 2 Board is a governmental fund. The Board uses the modified-accrual basis of accounting with a measurement focus on current financial resources. The Schedule of Expenditures-Budget and Actual is not intended to be a complete presentation of the Board's assets, liabilities, and revenues nor does it constitute a complete set of financial statements in accordance with generally accepted accounting principles.

The Board's general accounting, reporting, payroll, and budget functions are managed by the Washington State Department of Enterprise Service's Small Agency Financial Services and Human Resources Teams. All accounting data is maintained in the statewide Accounting & Financial Reporting System (AFRS) under agency 341.

The Board relies heavily on the State Administrative and Accounting Manual (SAAM) in the development and execution of its accounting related policies.

Note for negative expenditure data: The "Other Goods and Services" category is reporting a negative balance for actual fiscal year 2024 results. This negative amount is caused by expense reimbursements from the U.S. Bank Purchase Card Rebate program. Rebate amounts are based on a fraction of expenditures from various expense categories and are consolidated into this category for reporting purposes.

Expenditure Authority (RCW 41.26.732):

The authority to establish all policies relating to the expense fund, other than the investment policies of the Washington State Investment Board (WSIB), resides with the Board. With the exception of investments by, and expenses of, the WSIB, disbursements from the expense fund may only be made with the authorization of the board.

Expenditures of the Board are paid out of a singular operation account (LEOFF Plan 2 Board Expense Account / Account Number: 548). This expense account is administered by the state treasury. The Board retains no other accounts for official Board business.

Expenditures from the expense account may only be used in the execution of Board duties. Allowable expenses include, but are not limited to:

- Salaries, benefits, and related payroll costs of personnel
- Lease Payments
- Travel
- Good & Services
- Audits
- Other general and reasonable costs of conducting board business

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2024

**C. Budgetary Processes**

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The Board must develop a biennial budget consistent with the requirements of chapter 43.88 of the Revised Code of Washington. The budget for the Board is funded from the investment income of the LEOFF trust fund held by the WSIB.

The budget for the agency is subject to the allotment process directed by the Office of Financial Management (OFM) but is not subject to legislative appropriation. Allotments may be updated as needed however, they are non-binding and are used as an expense monitoring tool so that biennial budgets are not exceeded.

Allotment updates are made for various reasons, including the need for technical corrections, changes in staffing and compensation, and OFM mandated Supplemental Budget amendments. These updates will usually cause the allotment amounts to vary from the Board approved amounts in some expenditure categories.

In the case of Supplemental Budget amendments, total allotments will typically exceed the total budget amount approved by the Board. While the Board is made aware of the Supplemental Budget amendments, they do not formally adopt an updated budget, unless the total actual expenditures for the fiscal year are expected to exceed the total amount approved in the initial budget. Actual expenditures for any given fiscal year tend to stay well below the amount approved by the Board in the initial budget.

The following table aggregates all changes made to the allotments over the 2024 fiscal year:

<b>Expenditure Title:</b>	<b>Change</b>
Salaries & Wages	(\$18,007)
Employee Benefits & Payroll Taxes	(\$13,200)
Professional Service Contracts	\$7,000
Communications/Telecommunications	\$3,000
Printing and Reproduction	\$5,000
Employee Prof Dev & Training	\$15,000
Facilities and Services	(\$1,000)
Data Processing Services (Interagency)	\$3,300
Other Contractual Services	\$2,707
Software Licenses and Maintenance	\$2,655
<b>TOTAL</b>	<b>\$6,455</b>

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2024

**Note 2 Commitments & Non-Current Liabilities**

**D. Major Lease Payments and Commitments**

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The lease expenses incurred in fiscal year 2024 totaled \$55,184.

In 2021, the Board, acting through the Washington State Department of Enterprise Services (DES), entered a five-year operating lease for office space which is effective until January 31, 2026. The agreement obligates the Board to monthly lease payments of \$4,598.69. In addition to the monthly lease payments, the agency is also required to pay the landlord for its prorated share (currently 75%) of the building's water, sewer, garbage, and electricity utility charges. The agency is also required to pay a 50% share of the building's alarm monitoring fees. Reimbursements to the landlord totaled \$6,238 in fiscal year 2024.

**E. Compensated Absences**

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Consistent with statewide employment practices the Board maintains an ongoing cost of compensated absences for employees that accrue sick and vacation leave on a monthly basis. Costs associated with compensated absences are not recorded as expenditures until absences are taken. The agency then records the future liability related to compensated leave.

The below table summarized the changes in compensated absences expenses for the year ended June 30, 2024, and reflects the potential cost of compensated leave.

<b>Compensated Absences Summary</b>	<b>Vacation Leave Liability</b>	<b>Sick Leave Liability</b>	<b>Total</b>
Current Year Opening Balance	\$ 109,150	\$ 63,167	\$ 172,317
Net Increase in Liability for the Year	\$ 17,011	\$ 6,150	\$ 23,161
<b>Balance at year ending June 30, 2024</b>	<b>\$ 126,161</b>	<b>\$ 69,317</b>	<b>\$ 195,478</b>

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2024

**Note 3 – Related Party Transactions**

The Board obtains a significant amount of goods and services from other agencies within the state of Washington in the form of interagency agreements. The costs of these agreements are developed during the State’s budget process and are generally structured to recover the cost of providing goods and services. The following table summarizes the most significant services provided by other state agencies and the cost of these arrangements in fiscal year 2024.

**Interagency & Central Services Billing (State Rendered Services)**

<b>Agency</b>	<b>Service</b>	<b>FY24 Charges</b>	<b>% of Total</b>
Office of the State Actuary	Actuary Services	\$ 128,545	23.63%
Department of Enterprise Services (DES)	Multiple Services**	\$ 92,259	16.96%
WaTech/OCIO	IT Services	\$ 129,106	23.73%
Office of the Attorney General	Legal Services	\$ 15,652	2.88%
State Auditor’s Office	Audit Services	\$ 5,120	0.94%
Office of Financial Management	Multiple Services**	\$ 15,494	2.85%
<b>TOTALS</b>		<b>\$ 386,176</b>	<b>70.99%*</b>

\*Note % of total is a comparison of all E - Goods & Services expenditures for FY24 (\$544,020).

\*\*DES & OFM charges includes charges for: Financial Services, Training Services, Real Estate Contracting Services, Statewide systems charges, Mail Services, Personnel Services, Parking Services, and Risk Management Services.

LAW ENFORCEMENT OFFICERS & FIRE FIGHTERS PLAN 2 RETIREMENT BOARD  
NOTES TO SCHEDULE OF EXPENDITURES  
For the Fiscal Year Ending June 30, 2024

SUPPLEMENTAL TABLE:  
PRIOR YEAR (FISCAL YEAR 2023) EXPENDITURES FOR COMPARISON

Expenditure Title:	Allotted	Actual	Variance
Salaries & Wages	\$952,502	\$927,553	\$24,949
Employee Benefits & Payroll Taxes	\$283,864	\$281,744	\$2,120
Professional Service Contracts	\$58,800	\$34,780	\$24,020
Supplies and Materials	\$7,560	\$3,653	\$3,907
Communications/Telecommunications	\$33,560	\$23,620	\$9,940
Utilities	\$4,800	\$6,210	(\$1,410)
Rentals and Leases - Land & Buildings	\$55,188	\$55,184	\$4
Repairs, Alterations & Maintenance	\$0	\$1,385	(\$1,385)
Printing and Reproduction	\$10,000	\$9,263	\$737
Employee Prof Dev & Training	\$50,418	\$37,303	\$13,115
Rental & Leases - Furniture & Equipment	\$3,800	\$3,554	\$246
Subscriptions	\$3,680	\$1,540	\$2,140
Facilities and Services	\$43,376	\$42,442	\$934
Data Processing Services (Interagency)	\$118,116	\$121,691	(\$3,575)
Attorney General Services	\$12,580	\$9,676	\$2,904
Personnel & HR Services	\$13,872	\$16,333	(\$2,461)
Insurance	\$1,961	\$2,013	(\$52)
Other Contractual Services	\$125,636	\$124,650	\$986
State Auditor Services	\$16,261	\$4,785	\$11,476
Archives & Records Management Services	\$912	\$328	\$584
Software Licenses and Maintenance	\$2,400	\$4,012	(\$1,612)
Other Goods and Services (Note 1 Section B)	(\$3,200)	(\$4,345)	\$1,145
Travel, Lodging & Subsistence	\$69,720	\$28,027	\$41,693
Non-capitalized Assets	\$7,500	\$1,566	\$5,934
Other Grants & Benefits	\$1,600	\$1,600	\$0
<b>TOTALS</b>	<b>\$1,874,906</b>	<b>\$1,738,567</b>	<b>\$136,339</b>

Note: A positive variance represents an underspend in the category, while a (negative) variance represents an overspend.



## ABOUT THE STATE AUDITOR'S OFFICE

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

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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