

Washington State Auditor's Office
Accountability Audit Report

City of Washougal
Clark County

Report Date
October 14, 2009

Report No. 1002411

Issue Date
October 26, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

October 26, 2009

Mayor and City Council
City of Washougal
Washougal, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your City to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on the City of Washougal's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Clark County
October 14, 2009**

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Audit Summary

**City of Washougal
Clark County
October 14, 2009**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the City of Washougal for January 1, 2008, through December 31, 2008 which covered activity during this timeframe including through our report date.

We evaluated internal controls and performed audit procedures on the activities of the City. We also determined whether the City complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse.

During the audit, we received several constituent inquiries with concerns that were followed up on as part of this audit.

The following areas were examined during this audit:

- Disbursements – credit card and general
- Payroll and benefits
- Bank reconciliations and activity
- Budgetary and expenditure controls
- Cash receipting
- Contracts and agreements
- Conflict of interest
- Public Records Act
- Open Public Meetings Act
- Bonding of public officials
- Personal use of cell phones and technology

RESULTS

In most areas, the City complied with state laws and regulations and its own policies and procedures. However, we identified two conditions significant enough to report as findings.

- The City cannot account for funds collected during several City-sponsored community events and made questionable expenditures and gifts of public funds.
- A lack of compliance with established policies has resulted in the City being unable to support the appropriate use of public funds.

We also noted certain matters that we communicated to City management. We appreciate the City's commitment to resolving those matters. As a result of the irregularities identified during our audit, we will be conducting a special investigation.

Description of the City

City of Washougal Clark County October 14, 2009

ABOUT THE CITY

City of Washougal, located in Clark County, was incorporated in 1908 and currently has a population of 13,870 citizens. The City provides police and fire protection, emergency medical services, water and sewer service, street and parks maintenance, planning, engineering, cemetery services and building permits.

The City has a mayor-council form of government with an elected, seven-member City Council. The Council has budget authority, the power to set fees, levy property taxes and issue debt consistent with the provisions of state law. The Council appoints the City Administrator to oversee the City's daily operations as well as its 85 employees. In fiscal year 2008, the City operated on an annual budget of approximately \$31.6 million.

ELECTED OFFICIALS

These officials served during the audit period:

Mayor
City Council:

Stacee Sellers
Lou Peterson
Rod Morris
Molly Coston
Jon Russell
Paul Greenlee
Jeffrey Bivens (through May 2009)
Michael Delavar (effective June 2009)
Jennifer McDaniel

APPOINTED OFFICIALS

City Administrator
Finance Director

Nabiel Shawa
Becky Hasart (through March 2009)
Jeffrey Bivens (effective May 2009)

CITY CONTACT INFORMATION

Address: City of Washougal
1701 C Street
Washougal, WA 98671

Phone: (360) 835-8501

Web site: www.ci.washougal.wa.us

AUDIT HISTORY

The City has been audited annually since last year. Prior to 2007, the City was on a biennial audit schedule. In the past five years, the City received a federal finding due to not meeting a matching requirement of a grant.

Schedule of Audit Findings and Responses

**City of Washougal
Clark County
October 14, 2009**

- 1. The City cannot account for funds collected during several City-sponsored community events and made questionable expenditures and gifts of public funds.**

Background

During July 2008, the City held Washougalfest as part of its centennial celebration. The three-day event included live music, food and other vendors, family activities, a Mayor's Run and a beer garden. In July 2009, the City held Riverfest, a two-day event that also included live music, vendors, family activities, a Mayor's Run and a beer garden. The City also has a Farmer's Market that ran during these events as well as from April to October each year.

The City contracted with a local nonprofit to assist with coordinating the two festivals above in addition to other, smaller events. The City paid the local nonprofit \$75,000 in 2008 and \$50,000 in 2009 for its services.

As a separate event, the Mayor's Ball featured a silent auction followed by dinner and dancing with live music. The Ball was created in 2006 as a way for the community to support local recreation improvement projects in Washougal.

Description of Condition

All revenue collected during City-sponsored events should have been deposited at the City, but we found the City did not deposit revenue related to the events.

2008 Washougalfest

We found the City did not deposit any revenue from the activities related to the 2008 Washougalfest. The City paid more than \$120,000 in event costs, excluding staff time and the money paid to the local nonprofit for professional services. The event generated revenue from gate entry fees, vendor space fees, beer garden, charity run entry fees, auction item proceeds, sponsorships and sale of merchandise such as T-shirts, posters and ornaments.

Based on a correspondence on this event, the following estimated revenue figures were obtained:

Activity	Estimated Revenue
Gate receipts	\$12,710
Sponsorships	\$12,000
Beer garden	\$16,511
Mayor's run	\$2,185
Merchandise	unknown
Auction	unknown
Vendor space fees	unknown
Total	\$43,406

The Mayor's Run was advertised as a charity event for which the City incurred costs for T-shirts, ribbons, medals and supplies. The City by law cannot financially support an event in which the revenue is intended to be donated to charity. In addition, correspondence indicated that the extra T-shirts were to be sold at Washougalfest, but we did not find corresponding revenue deposited at the City.

In addition, the City paid a vendor, with whom the City had no formal contract, the following unsupported amounts:

- A payment of \$11,757 for "event sponsorship." We are unable to determine what the City received in return for this payment.
- A cash payment of \$3,100. The vendor indicated that it provided \$5,000 in start-up cash used for making change while collecting gate receipts, but was only returned \$1,900 after the event. The City paid \$3,100 to reimburse the money the vendor claimed was missing, but we cannot substantiate whether this was appropriate.
- A cash payment of \$5,075. The vendor indicated the cash collected from gate receipts went missing during the event. However, this would have been the City's loss and it is unclear why the City paid the vendor for the loss.

The City failed to report the above losses of public funds to our Office as required by state law, which likely would have prompted an investigation at that time.

2009 Riverfest

We found the City did not deposit any revenue for any of the activities related to the 2009 Riverfest, except for one sponsorship receipt of \$5,000. The City paid more than \$26,642 in event costs, excluding staff time and the money paid to the local nonprofit for its services.

Based on a forecast for this event, the following revenue was estimated:

Activity	Estimated Revenue
Advertising	\$27,200
Gate receipts	\$8,000
Sponsorships	\$7,800
Beer garden	\$4,000
Mayor's Run	\$3,125
Table sponsorships	\$3,000
Auction	unknown
Total	\$53,125

The City did receive a \$6,127 credit that reduced amounts owed to the local nonprofit for gate and beer garden receipts. However, the City has no records to support the receipting for the gate receipts or the beer/wine garden. The City cannot be certain that it received credit for all the revenue collected.

Some of the advertising sponsorship may have been in-kind contributions rather than a cash payment. However, we are unable to determine that for certain because the City lacks documentation to show that was the case.

Farmer's Market

The farmer's market is currently managed by a City employee who receipts space fees from vendors. According to the employee, these fees are in turn deposited with the local nonprofit. The City paid \$31,273 in expenses related to the farmer's market, but has not received any revenue for the summer of 2009.

The contract with the local nonprofit only provides for professional services. It does not address the terms regarding the local nonprofit collecting the gate, beer garden and farmer's market receipts and the reasons for which the related money is not deposited at the City.

Mayor's Ball

The City paid for staff time to coordinate and set up the event. There were several other small expenditures in the City's records also related to this event. As a fundraiser for a nonprofit, the City should not have incurred these costs.

Issues Common to Several Events and Festivals

During 2008 and 2009, the City paid the local nonprofit more than its contracted professional service fee. In addition, the City has allowed the local nonprofit to act outside of the professional services stated in its contract. For instance, the nonprofit is entering into contracts on the City's behalf, paying on the contracts and then seeking reimbursement from the City. The terms of the agreement between the City and the nonprofit do not support this practice. The City, when paying additional invoices from the nonprofit, has not obtained documentation to support the additional expenditures, such as the nonprofit's contract with a subcontractor.

In reviewing all payments to the nonprofit, we found several questionable payments:

Payment	Description of concern	Event
\$5,000	For "media buy" that appears to be advertising services, but lacks detailed support demonstrating exactly what the City received in return.	Washougalfest
\$12,500	For Christmas ornaments and posters sold at the event. However, there was no revenue deposited at the City or credits granted to the City for these merchandise sales.	Washougalfest
\$3,400	For an insurance policy issued in the nonprofit's name. The contract required the nonprofit to provide its own insurance.	Washougalfest
\$30,000	For live music with no supporting documentation, such as an invoice and/or contract, indicating this was the contracted price. Correspondence found during the audit indicated the band was less than this amount and this payment included other costs, \$2,000 of which the City may have already paid for.	Washougalfest
\$11,825	Three payments based on quotations or estimates rather than actual vendor invoices. The estimates have been altered. In addition, one of the payments appears it may have been paid by the City directly.	Washougalfest
\$800	A payment for a musician. There was no documentation to support the payment.	Fourth of July
Total: \$63,525		

In addition, we noted the City used approximately \$42,000 in hotel/motel taxes in 2008 and \$6,126 in 2009 for the two festivals. The City did not have a lodging tax advisory committee in place as required by state law before using these funds. The role of such a committee is to facilitate local control over the use of lodging taxes. When a county or city has such a committee in place, its active role minimizes the risk of inappropriate expenditures.

Cause of Condition

The City lacks monitoring of City-sponsored events and festivals. The events appear to have been coordinated without the involvement of key individuals at the City who had the expertise to monitor the finances of these events. As a result, the City did not adequately evaluate and track costs as they were incurred. In addition, the City did not review or reconcile financial information after the events to compare revenue to expenses as a final evaluation.

Effect of Condition

The City cannot account for all the revenue generated from City-sponsored festivals. In addition, expenditures were incurred for which the City cannot demonstrate a valid public purpose. The City may have incurred excessive expenses for which it did not receive benefit. In addition, as a result of not having a lodging tax committee, interested parties did not get to provide input on the use of hotel/motel funds. Also, by not reporting the potential loss of funds, the City hampered a timely investigation and increased its own risk of additional losses.

Due to the irregularities found, we will be conducting a special investigation. The City will incur additional audit costs related to this investigation.

Recommendation

We recommend the City:

- Follow up with the local nonprofit to determine whether it owes additional money to the City.
- Develop policies and strengthen internal controls over events to ensure funding sources are appropriately used, expenditures are supported and reasonable and public funds are all accounted for and not gifted.
- Establish a lodging tax advisory committee before spending any additional hotel motel tax monies.
- Report all known or suspected losses immediately to the Washington State Auditor's Office for investigation.

City's Response

The City was in the process of ending its relationship with the non-profit prior to this Finding and will now manage events internally instead of outside sponsorship of events. As such, the City now applies its internal controls policies to all events, and does not anticipate a repeat Finding.

The City agrees with SAO's recommendations to:

follow up with the local nonprofit in charge of certain events to establish whether it owes additional money to the City; develop policies and strengthen internal controls over events to ensure that all funding sources are appropriately used, expenditures are supported and reasonable, and all public funds are accounted for and spent properly; and establish a lodging tax advisory committee in accordance with law.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues and will continue to work with them while a special investigation is performed. We also thank the City's personnel and management for their cooperation and assistance during the audit.

Applicable Laws and Regulations

RCW 43.09.185 states:

State agencies and local governments shall immediately report to the state auditor's office known or suspected loss of public funds or assets or other illegal activity.

RCW 43.09.200 states:

The state auditor shall formulate, prescribe, and install a system of accounting and reporting for all local governments, which shall be uniform for every public institution, and every public office, and every public account of the same class.

The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons.

The accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom; all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction; all statements and reports made or required to be made, for the internal administration of the office to which they pertain; and all reports published or required to be published, for the information of the people regarding any and all details of the financial administration of public affairs.

Budget Accounting and Reporting System (BARS) Manual - Part 3, Accounting, Chapter 1, Accounting Principles and General Procedures, Section B, Internal Control, states in part:

Internal control is a management process for keeping an entity on course in achieving its business objectives, as adopted by the governing body. This management control system should ensure that resources are guarded against waste, loss and misuse; that reliable data is obtained, maintained, and fairly disclosed in financial statement and other reports; and resource use is consistent with laws, regulations and policies.

Each entity is responsible for establishing and maintaining an effective system of internal control throughout their government.

Constitution of the State of Washington, Article 8, Section 7 – Credit not to be loaned, states:

No county, city, town or other municipal corporation shall hereafter give any money, or property, or loan its money, or credit to or in aid of any individual, association, company or corporation, except for the necessary support of the poor and infirm, or become directly or indirectly the owner of any stock in or bonds of any association, company or corporation.

RCW 43.09.240 states in part:

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such moneys collected or received by him or her with the treasurer of the local government once every twenty-four consecutive hours.

RCW 67.28.1817 states in part:

Before proposing imposition of a new tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter, a municipality with a population of five thousand or more shall establish a lodging tax advisory committee under this section. A lodging tax advisory committee shall consist of at least five members . . . Any municipality that proposes imposition of a tax under this chapter, an increase in the rate of a tax imposed under this chapter, repeal of an exemption from a tax imposed under this chapter, or a change in the use of revenue received under this chapter shall submit the proposal to the lodging tax advisory committee for review and comment. The submission shall occur at least forty-five days before final action on or passage of the proposal by the municipality. The advisory committee shall submit comments on the proposal in a timely manner through generally applicable public comment procedures. The comments shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and the extent to which the proposal will affect the long-term stability of the fund created under RCW 67.28.1815.

Schedule of Audit Findings and Responses

**City of Washougal
Clark County
October 14, 2009**

2. A lack of compliance with established policies has resulted in the City being unable to support the appropriate use of public funds.

Background

Prior to the audit, we received constituent inquiries with concerns regarding the Mayor's expenses. We reviewed the Mayor's and other employees' expenses during our audit.

The City has a policy regarding travel and meals that applies to both employees and City officials.

Description of Condition

We reviewed \$89,603 in charges to credit cards and employees' expense reimbursements. Some of these charges were for meals, but additional charges included merchandise purchases, conference registrations, airline tickets and other travel-related expenses.

However, four of the Mayor's credit card statements with \$2,378 in charges could not be found in the City's files. We cannot validate these expenditures.

We also tested general disbursements during our audit. We selected a sample of expenditures from January 2008 through September 2009.

We noted some concerns with charges for meals and other expenditures during our review.

Meals

City policy allows reimbursement for meals consumed by City employees during meetings and other functions at which official City business occurs or that benefits the City. We reviewed \$8,609 in meals paid for by the City. The Mayor charged approximately \$4,019 of those meals.

The meals are subcategorized as follows:

Meals by employees or City officials in travel status	\$1,988
Meals between employees and City officials, not in travel status	\$2,214
Meals with nonemployees	\$1,099
Meals with unknown people	\$3,308
TOTAL	\$8,609

Meals by employees/City officials in travel status:

We noted \$1,988 of meals charged to the City's credit card while employees or officials were traveling on City business. According to the City's policy, per diem should have been paid in these cases in lieu of charges for actual meal costs. In some cases, the actual expenditure for these meals exceeded the allowed per diem rate, which resulted in the City paying higher meal costs than policy allowed.

Meals between employees/City officials:

City policy allows for reimbursement of City officials' meals as long as they are conducting official City business or providing a benefit to the City. The \$2,214 in meals between employees and City officials we reviewed appeared to be allowable under the City's policy.

Meals with nonemployees (known):

We noted \$1,099 in meals in which City employees or officials met over a meal with people who were not City employees. In the majority of these meals, the City paid for the cost of the employee and the nonemployee. City policy does not allow payment of meals for nonemployees.

Meals with unknown people:

There were an additional \$3,308 in meal transactions that lacked documentation; therefore, we are unable to determine who the City employee or official met with and paid for.

Other concerns we identified in the \$8,609 in meals tested:

- The business purpose could not be determined for approximately \$3,351 of meals paid.
- No itemized meal receipts were available to support \$2,787 in meal expenditures. As a result, adherence to the City's policy cannot be determined in all cases. We identified alcohol purchases of \$482, which is prohibited by City policy. All of the alcohol costs have been repaid.
- We identified 12 transactions in which meal costs totaled \$2,573. One lunch expenditure was approximately \$49 per person while some dinner charges ranged from \$42 to \$92 per person, excluding alcohol. The City's policy stipulates that care must be taken to avoid unnecessary or excessive expenditures. Approximately \$314 has been repaid related to these meals.

Other Expenditures

We noted the City made several overpayments for travel per diem, mileage and taxi fare. We noted other instances of noncompliance with City policy such as an unsupported cash advance on a credit card, charging hotel costs for a local conference, purchases of specialty coffee drinks when refreshments are generally not allowed, not arranging airfare adequately in advance and charging restaurant and lounge expenses to hotel rooms. The dollar amounts for these transactions are relatively small, but their presence indicates a lack of adherence to the City's policies governing expenditures.

In addition, we noted several general disbursement concerns:

- Some other disbursements lacked sufficient documentation to demonstrate the public purpose of the transactions.
- More than \$4,000 in gifts purchased with limited documentation showing the purpose. The City does not have a policy regarding employee recognition or for providing City awards.
- Donations or voluntary contributions of \$182 to other organizations. State law prohibits gifting of public funds.

Cause of Condition

The City is operating under the belief that the City's personnel policies do not apply to elected officials.

Overall, there is a lack of enforcement and monitoring to ensure employees and officials follow City policy.

Effect of Condition

As a result of not following its own policies, the City cannot demonstrate all expenditures were spent for a valid public purpose.

Recommendation

We recommend the City increase monitoring and review of expenditures to ensure all payments comply with City policies.

We further recommend the City establish internal controls to ensure all transactions are properly supported with original, detailed supporting documentation that clearly identifies a business purpose.

City's Response

The City agrees with the SAO's recommendations to increase monitoring and the review of expenditures to ensure that all payments comply with current City of Washougal policies.

Internal controls will be improved and added to ensure all expenditure transactions are properly supported with original, detailed supporting documentation that clearly identifies the business purpose of the expense.

The City operated under the position that elected officials are not covered under the current personnel policy. As we have sought outside guidance on such belief, MRSC has confirmed to us that elected officials were not subject to the Employee Personnel Policy. By auditing to the current Employee Personnel Policy, the SAO found that elected personnel were not in compliance.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues. The City should be aware that its current travel and meals policy specifically states that it applies to City officials, as well as employees. In addition to the City's policy, state law requires all expenditures of public funds to be supported with detailed documentation to demonstrate the allowable use of the funds.

We will review corrective actions taken during the City's next regularly scheduled audit. We also thank the City's personnel and management for their cooperation and assistance during the audit.

Applicable Laws and Regulations

RCW 42.24.115 states in part:

(2) If a charge card is issued for the purpose of covering expenses relating to authorized travel, upon billing or no later than thirty days of the billing date, the officer or employee using a charge card issued under this section shall submit a fully itemized travel expense voucher. Any charges against the charge card not properly identified on the travel expense voucher or not allowed following the audit required under RCW 42.24.080 shall be paid by the official or employee by check, United States currency, or salary deduction.

RCW 43.09.200 states:

The state auditor shall formulate, prescribe, and install a system of accounting and reporting for all local governments, which shall be uniform for every public institution, and every public office, and every public account of the same class.

The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons.

The accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom; all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction; all

statements and reports made or required to be made, for the internal administration of the office to which they pertain; and all reports published or required to be published, for the information of the people regarding any and all details of the financial administration of public affairs.

Budget Accounting and Reporting System (BARS) Manual - Part 3, Accounting, Chapter 1, Accounting Principles and General Procedures, Section B, Internal Control, states in part:

Internal control is a management process for keeping an entity on course in achieving its business objectives, as adopted by the governing body. This management control system should ensure that resources are guarded against waste, loss and misuse; that reliable data is obtained, maintained, and fairly disclosed in financial statement and other reports; and resource use is consistent with laws, regulations and policies.

Each entity is responsible for establishing and maintaining an effective system of internal control throughout their government.

Work-related Travel and Meals Policy, section 15.01, states in part:

Care must be taken to avoid unnecessary or excessive expenditures and those not directly and reasonably related to the conduct of City business.

Work-related Travel and Meals Policy, section 15.03, Documentation, states in part:

No claim for reimbursement shall be paid unless it is accompanied by an original, bona fide vendor's receipt. This receipt should be a detailed listing of items purchased and not the summary credit card receipt. Should a receipt be lost or not be obtainable, an employee certification signed by his/her Department head (or Mayor or his/her designee if the employee is the Department Head) will serve as substitute for a receipt.

Work-related Travel and Meals Policy, section 15.04, Meals, states in part:

Employees and City officials claiming reimbursement for meals consumed while on City business and on overnight travel must use the per diem basis. All City employees and officials claiming reimbursement for meals consumed while on City business but not on overnight travel are not eligible for per diem and must have required original receipts . . . if costs of meals for persons other than the claimant are included, those persons must be entitled to City meal reimbursement in their own right, and they are to be listed by name and title in the claim documentation.

Work-related Travel and Meals Policy, section 15.08 Incidental Expenses, states in part:

The following expenses are considered personal, not directly related to business travel, and are therefore not eligible for reimbursement: Liquor or tobacco

Work-related Travel and Meals Policy, section 15.09 Non-Travel Food and Beverage Reimbursement, states in part:

Meals consumed by the City employee during meetings and other functions which conduct official City business or serve to benefit the City of Washougal are reimbursable to the employee . . . Generally, the City will not incur costs for refreshments and other related items for meetings or functions held in the normal course of business or that are solely attended by City employees. However, such meetings or functions wherein a municipal function, public purpose, or City program is served or furthered and wherein the Mayor and his/her designee has expressly approved the meeting as such, the City may incur such costs directly or as a reimbursement to employees who have incurred such costs on behalf of the City.



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.

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