

Washington State Auditor's Office
Accountability Audit Report

Port of Camas-Washougal
Clark County

Report Date
November 16, 2008

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WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

March 10, 2008

Board of Commissioners
Port of Camas-Washougal
Washougal, Washington

Report on Accountability

Please find attached our report on the Port of Camas-Washougal's accountability and compliance with state laws and regulations and its own policies and procedures.

In addition to this work, we also audit the Port's financial statements and compliance with federal laws and regulations. The results of that audit will be included in a separately issued audit report.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

Table of Contents

**Port of Camas-Washougal
Clark County
November 16, 2008**

Audit Summary..... 1
Description of the Port..... 2
Audit Areas Examined..... 3
Schedule of Audit Findings and Responses 4

Audit Summary

Port of Camas-Washougal Clark County November 16, 2008

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Port of Camas-Washougal.

We performed audit procedures to determine whether the Port complied with state laws and regulations and its own policies and procedures. We also examined Port management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2004, through December 31, 2006.

RESULTS

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

- The Port's controls over an agreement with a developer were inadequate.
- The Port did not ensure transparency of a proposed waterfront development to the public.

In addition, we noted certain issues that we communicated to Port management. We appreciate the Port's commitment to resolving these issues.

RELATED REPORTS

Our opinion on the Port's financial statements is provided in a separate report, which includes the Port's financial statements.

CLOSING REMARKS

We thank Port officials and personnel for their assistance and cooperation during the audit.

Description of the Port

Port of Camas-Washougal Clark County November 16, 2008

ABOUT THE PORT

The Port of Camas-Washougal is governed by a three-member Board of Commissioners. The Board delegates the responsibility for day-to-day operations to an Executive Director.

The Port operates an airport and hangar facility, Grove Field, north of the City of Camas, a marina and launch ramp facility on the Columbia River adjacent to the cities of Camas and Washougal and an industrial park located next to the Columbia River at Washougal. The Port has 12 full-time employees and had operating revenues of \$2.16 million in the fiscal year ended December 31, 2006.

AUDIT HISTORY

We audit the Port every two years. The Port did not have any reportable conditions in the ten years previous to this audit. When recommendations are provided, management has responded to make modifications and adjustments. We believe this reflects Port management's desire and commitment to maintain a strong financial system and sufficient internal controls.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Jim Carroll
Rich Gunderson
Alan Hargrave

APPOINTED OFFICIALS

Executive Director:
Accounting Manager/Auditor:

Sheldon Tyler
Mike Beardsley

ADDRESS

Port

24 South "A" Street
Washougal, WA 98671

Audit Areas Examined

Port of Camas-Washougal Clark County November 16, 2008

In keeping with general auditing practices, we do not examine every portion of the Port of Camas-Washougal's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the Port were examined during this audit period:

ACCOUNTABILITY

We evaluated the Port's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Bid law compliance
- Change to organization structure
- Conflict of interest
- Constituent referral
- General disbursements
- Open public meetings
- Promotional hosting
- Riverwalk Option Agreement

FINANCIAL AREAS

Our opinion on the Port's financial statements is provided in a separate report. That report includes the Port's financial statements and other required financial information. We examined the financial activity and balances of the Port including:

- Cash and cash equivalents
- Capital assets
- Revenues and accounts receivable
- Expenditures
- Long-term debt
- Journal entries
- Going concern
- Subsequent events
- Overall presentation of the financial statements

Schedule of Audit Findings and Responses

Port of Camas-Washougal Clark County January 1, 2004 through December 31, 2006

1. The Port's controls over an agreement with a developer were inadequate.

Background

The Port of Camas-Washougal entered into an agreement with a private developer on November 8, 2005, granting an exclusive option for a long-term ground lease of property for a mixed use waterfront development.

The agreement stated the Port would share costs and expenses such as environmental testing; appraisal; archaeological assessments; wetlands review; surveys; inspections and other associated expenses. The Port was to be notified as to the scope of this work at least seven days before it began. The agreement stated the Port was to match, dollar-for-dollar, up to \$200,000 toward the cost of this work.

Payment of these expenses was to be made directly to the vendors with the Port and the developer each paying one-half within 20 days of receiving an invoice. As of the end of our audit fieldwork, the Port had spent \$698,125 on this proposed waterfront development in the following categories:

Land Purchases	\$390,702
Site Studies and Assessments	136,694
Public Relations	75,928
Consulting Fees	73,667
Marketing	21,134
Total	\$698,125

Description of Condition

The Port made several payments without adequate documentation. We also found several instances in which the Port and the developer violated the agreement. Specifically:

- Eighty payments totaling \$245,349 were made entirely by the Port, others entirely by the developer.
- Sixteen invoices totaling \$45,957 were paid initially by the developer and later reimbursed by the Port.
- Seven payments totaling \$14,946 were missing original invoices.
- Documentation was insufficient to show expenses were project-related.
- Payment on invoices often took longer than 20 days.
- Often, we found no documentation to show the Port had reviewed the scope of work prior to it beginning.

The Port also allowed the developer to negotiate a \$145,675 land purchase on its behalf without monitoring or control over the transaction. The Port took action to regain control after the purchase price had been agreed to and the developer had made a down payment. We found no evidence the Port had authorized these negotiations or made an agreement with the developer as to the source of funds to be used to purchase the property.

Cause of Condition

Some option agreement terms safeguarded the Port and provided a way for it to monitor the developer's activities. By not requiring the developer to adhere to the terms of the agreement, the Port lost the ability to control project expenses and activities. However, the agreement also did not limit expenses to the cost categories explicitly identified in the agreement. We estimate \$561,431 of the total Riverwalk costs were for purposes other than specified in the agreement. These expenses included such items as land purchases, public relations, consulting fees and marketing. The Port has stated many of these costs were at their discretion.

The Port's ability to monitor expenses was further hampered when the developer did not provide documentation to support expenditures. Invoices provided by the developer often were received well beyond 20 days, contrary to agreement terms. Despite repeated requests, the Port still does not possess records such as original invoices and contracts that it has requested from the developer. We met with the developer to review invoices and contracts but were not allowed to make copies of them. The developer cited that it did not want all expenses to be a matter of public record as reasoning for not providing full disclosure of documents.

Effect of Condition

The Port and developer violated some terms of the agreement. Also, the Port paid more than the limit specified in the agreement. The lack of documentation limits the Port's ability to ensure all expenditures were related to the project. The Port also cannot be sure the developer met its legal obligation to share expenses.

Recommendation

We recommend the Port:

- Follow established policies and procedures for all payments.
- Monitor activities associated with the proposed developments.
- Ensure compliance with contract terms and conditions.
- Acquire the public records held by the developer.

Port's Response

A. Internal Controls Over the Riverwalk Agreement:

Issues have been raised relating to contract compliance of the Riverwalk Option Agreement, particularly as relates to the submission and payment of invoices.

We do take particular exception to the finding by the State Auditor that the Port paid more than the limits specified in the agreement. We submit that \$136,694.00 was spent on related site studies and assessments. We disagree that the property purchases and other specific line items, discussed below, should be applied to the \$200,000.00 limit.

As for the other conditions, the Port does submit that there was a lack of documentation provided by Riverwalk and other problems associated with the payment of invoices, all of which have been addressed and corrected through the Port's internal controls.

1. Property purchases: *The State Auditor has included property purchases as part of the Riverwalk expenses in the amount of \$390,702.00. Specifically, the State Auditor has included the acquisition of a parcel known as the Little Property and a parcel known as the Corbett Property, both located in the Sixth Street area of Washougal. These properties were acquired for \$145,675.00 and \$245,027.00, respectively.*

We do submit, as relates to the Little acquisition, that the Riverwalk principals did not adequately include the Port in their discussions about its acquisition. Riverwalk negotiated a purchase price and made a down payment and then and only then did they involve the Port. **Understanding that there would be questions and mindful of our public duty, the Board of Commissioners at the time of the acquisition ensured that three questions were answered prior to any property purchase:**

- a) Was the purchase price at fair market value?
- b) Absent the Riverwalk project would the Port have otherwise acquired the property?
- c) Had the Port ensured that if the Riverwalk development did not occur that Riverwalk, LLC would have no interest in the property?

To all three of these questions we answered in the affirmative.

- (i) First, we ensured that through market studies and other reviews that the price was within the market value.
- (ii) Second, we reviewed the acquisition to make sure that the property met Port needs, regardless of Riverwalk. It is important to note that at the time the entire 6th Street property was being reviewed for a new boat launch project.

It is also important to note that our Board continues to be interested in the acquisition of properties which adjoin Port lands. For example, the Port operates the Grove Field Airport and has over the last several years acquired a number of smaller parcels immediately adjacent to the airport as they have become available.

We believe as a Board that acquisitions of contiguous properties such as these are important to the future growth and expansion of the Port and provide needed land area for future industrial and commercial development.

- (iii) Finally, we ensured, through correspondence to Riverwalk as part of the closing on both the Little and Corbett transaction that the Port was acquiring these properties in the name of the Port of Camas-Washougal only and that Riverwalk would absolutely have no immediate interest in the property.

In sum, we had requested that the State Auditor remove from "Riverwalk expenses" the amount expended on property purchases but this request was denied. We recognize that as part of our own internal accounting procedures our former finance director had inadvertently listed these acquisitions as Riverwalk expenses. We believe including the property purchase expense in this circumstance elevates form over substance. **The substance of the matter is that the Port acquired parcels of real property at a fair price and in an area which will allow for future Port expansion.**

2. **Site Studies and Assessments:** The Port does submit that \$136,694.00 was spent on site studies and assessments, which is well within the \$200,000.00 limit contemplated by the Agreement.

3. **Public Relations:** As the proposed project became more visible, it was important for a concerted effort at public outreach and providing project information. Primarily, the expenses under this line item related to payments to the Facilitator for the Waterfront Advisory Committee and to the J.D. White Company for public involvement research.

4. **Consulting Fees:** The majority of this line item was expended in retaining Byron Hanke to act as a liaison between the principals of Riverwalk, LLC and the Port of Camas-Washougal. Mr.

Hanke also provided substantial and valuable help in assisting the Waterfront Advisory Committee and in providing information to the public about the ongoing status of the project.

5. **Marketing:** Various mailings and development of print/web material to the public are included in this line item and other public outreach efforts. In addition to our Port newsletter, other direct mailings were necessary to communicate to the public about the project. Given the heightened interest in this project, it was a justified expense.

In sum, we would submit that the amount of \$136,694.00 was spent on site studies and assessments, well within the limits established by the agreement. We do take exception to the other line items, particularly the property purchases, being included to reach the conclusion that the Port exceeded the contract requirements of the Option Agreement.

B. Invoice Payments:

The State Auditor has raised multiple concerns relating to the payment of Riverwalk invoices. It is important to note that the Port has taken steps as part of our internal controls to ensure that invoices that are submitted to the Port are supported by adequate documentation.

The State Auditor noted that there were multiple incidences where invoices were submitted by Riverwalk several months after the fact. These submissions were often made only when it became obvious that Riverwalk either had no intention of paying the contractor in question, or had somehow "cut a deal" to substantially reduce their bill.

The Port did not believe this was a good business practice as a public agency and as a public agency we want to ensure our contractors and suppliers associated with Port activities are paid. Thus, there were times when an invoice was paid in full as **part** of our overall obligation, rather than requiring a 50/50 split per the Agreement. We were mindful always of our overall limitation of \$200,000.

Further, the decision was made by the Port relatively early on that there were some invoices submitted by Riverwalk that were not in the public interest, and the Port did deny several claims submitted by Riverwalk, e.g. Riverwalk business card expenses. The Port made every effort to pay invoices associated with studies, surveys, etc which in fact had a true public benefit.

We do submit that the manner in which the funds were expended may technically not fall within the confines of the Option Agreement but the Port's intention was to ensure that value was received for public funds. It is unfortunate that Riverwalk continues to prevent the Port from acquiring records such as original invoices, contracts, and in fact, studies, which were paid for. Port staff was continually playing "catch-up" as relates to requesting and collecting Riverwalk invoices, studies and assessments.

The State Auditor correctly points out that Riverwalk, LLC did not fully cooperate with the State Auditor in this regard.

As to the scope of work issue, the Port engaged in a continual effort to emphasize to Riverwalk the importance of timely submittal of invoices and maintaining necessary communication with Port staff about the project status of all work being done. There were times when these efforts were not successful and the Port was informed after the fact. One main reason Byron Hanke was retained was to facilitate these communications.

The Port would submit that there was a failure at the commencement of this matter to establish a clear guideline for the submission and payment of invoices. The Port will endeavor to follow established policies and procedures for all payments now and in the future. The Port will further ensure that all projects receive adequate monitoring. This finding relating to how invoices were handled at the Port concerns us greatly and is an anomaly

as far as our business practices are concerned. We will endeavor to be more diligent in the future.

Auditor's Remarks

We appreciate the Port's attempt to provide a further explanation into the costs we cite in this finding. However, we reaffirm our position that the **all** the costs cited in this finding were related to the proposed Riverwalk development. We will review the Port's corrective action to address the internal control weaknesses identified in our next audit.

Applicable Laws and Regulations

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, and other persons.

The accounts shall show the receipt, use, and disposition of all public funds properly, 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.

RCW 42.24.080 states:

All claims presented against any county, city, district or other municipal corporation or political subdivision by persons furnishing materials, rendering services or performing labor, or for any other contractual purpose, shall be audited, before payment, by an auditing officer elected or appointed pursuant to statute or, in the absence of statute, an appropriate charter provision, ordinance or resolution of the municipal corporation or political subdivision. Such claims shall be prepared for audit and payment on a form and in the manner prescribed by the state auditor. The form shall provide for the authentication and certification by such auditing officer that the materials have been furnished, the services rendered or the labor performed as described, and that the claim is a just, due and unpaid obligation against the municipal corporation or political subdivision; and no claim shall be paid without such authentication and certification: PROVIDED, That the certificates as to claims of officers and employees of a county, city, district or other municipal corporation or political subdivision, for services rendered, shall be made by the person charged with the duty of preparing and submitting vouchers for the payment of services, and he or she shall certify that the claim is just, true and unpaid, which certificate shall be part of the voucher.

The *Budgeting, Accounting and Report System (BARS) for Classified Ports* manual, Vol. 1, Part 3, Chapter 1, page 19, states in part:

The original copy of all vouchers should be filed with the auditing officer of the district. The detailed accounts to which the expenses are to be posted must be

clearly designated. Supporting documentation must be retained and either attached to the vouchers or canceled by the auditing officer to prevent reuse.

Option Agreement Section 5, Paragraphs 2, 3, and 4

Riverwalk shall ensure that costs and expenses for activities described under this section shall be reasonable and shall share proposals and scopes of work for such due diligence not less than seven (7) days prior to the commencement of such work. Riverwalk shall bear the costs and expenses of any activity provided for in this section with the proviso that Port shall match dollar for dollar up to \$200,000 towards the cost thereof.

Upon receipt of a billing for expenses related to due diligence, Riverwalk will forward such billing to Port. Each party shall pay one-half (1/2) of the bill directly to the service provider within twenty (20) days of receipt of the invoice.

The due diligence contemplated by Riverwalk shall include but **is not necessarily limited** to environmental testing and review, soils testing and review, bankline testing and review, appraisal, environmental assessment, environmental inspection, archaeology, wetlands review, survey, and **others.**

Option Agreement Section 16

Purchase of Additional Property. In the event that parties desire to purchase additional property, not now owned by either party, the parties agree as follows:

16.1 Such property shall be owned by the parties.

16.2 Such property shall be submitted to the Master Development Agreement.

16.3 Port and Riverwalk shall agree as between the parties on the source of funds to purchase the property and correspondingly the return that is to be provided to Port on the development of such newly acquired property.

Schedule of Audit Findings and Responses

Port of Camas-Washougal Clark County January 1, 2004 through December 31, 2006

2. The Port did not ensure transparency of the Riverwalk development to the public.

Description of Condition

The Port Commission had a special meeting on October 28, 2005, to unveil its intentions to develop its waterfront. In this same meeting, a presentation was heard from a developer and the Commission approved the signing of an option agreement with the developer. We have been contacted by numerous citizens questioning whether the Port was required to have a regular open session prior to signing the option agreement.

The proposed development was not discussed in regular, open public Commission meeting prior to the agreement being approved by the Board. We also found the developer met with the Commission several times in executive sessions dating back to May 2005. State law does allow the Port to discuss in executive session the selection of a site or the acquisition of real estate by lease or purchase and to consider the minimum price at which real estate will be offered for sale or lease. However, final action selling or leasing public property shall be taken in a meeting open to the public.

The original agenda advertised in the newspaper for the regular board meeting on October 24, 2005, listed the proposed development as a discussion topic. However, the Commission subsequently removed this item from the agenda and instead met with the developer in executive session. The agreement was then signed at the October 28 special meeting, which was advertised 24 hours in advance.

We also found the Port's Comprehensive Scheme did not disclose the Port was considering the lease of marina property for mixed used development, nor did the Port adopt a separate strategic plan related to this project. State law requires ports to adopt a comprehensive scheme of harbor improvements in a public hearing that is advertised to the public in the two weeks preceding adoption.

The Port adopted a Comprehensive Plan of Harbor Improvements and Industrial Development in 1999 and amended it on July 19, 2004. Neither the plan nor the amendment mentions the mixed use waterfront development. In addition, no public advertisement requesting a waterfront development study or proposal was published.

State law requires port districts to prepare and adopt a comprehensive scheme before spending public funds on improvements to properties, except expenditures necessary and incidental to developing the scheme itself. A complete and accurate comprehensive plan is necessary to keep the public informed of Port activities.

Cause of Condition

The Port expedited the agreement with the developer without considering all state laws and the need to include the public. The Port believes the option agreement was intended to provide the framework for an overall development scheme, but did not bind the Port to the sale or lease of specific Port properties absent additional agreements to be agreed upon, publicly aired, and

executed by the Port. The Port has stated the lack of a specific development scheme relieved it of the responsibility to amend the comprehensive plan. We do not believe these views are consistent with state law or the public expectation that government be transparent.

Effect of Condition

The public was excluded from all discussion about the proposed development until after the agreement with the developer was signed. The Port established a Waterfront Advisory Committee to solicit public input into the proposed development after it had signed the agreement and after considerable objection from the public.

As a result, the Commission did not fulfill its responsibility to be accountable to the public. The Port has obligated and spent a significant amount of public funds and assets without adequate public involvement in these decisions.

Recommendation

We recommend the Port ensure it informs and involves the public in its decisions regarding the use of public resources. We also recommend the Port adopt a comprehensive scheme in accordance with state law that includes all proposed harbor improvements. As significant changes in direction arise, the Port must amend its comprehensive plan accordingly.

Port's Response

A. Transparency of the Proposed Riverwalk Development to the Public:

The Port fully acknowledges and respects the public process and the value of community input. We regret that public involvement fell short of public expectations.

As explained above, the Riverwalk Project was viewed as an opportunity to study the potential of fully utilizing the Port's waterfront area, with extensive public involvement to be focused during the Development Agreement and the Community Renewal process as required by statute.

*In sum, the Port was never provided with a specific development scheme nor was the City of Washougal included by Riverwalk concerning execution of a Development Agreement, as required by the Option Agreement. Further, there were no efforts made to establish a Community Renewal Area, another public process. **Because these steps were not taken, the public outreach component contained within these processes were not executed, which added to the perception of a lack of seeking public involvement.***

It was never the intention of the Port to bypass the public and, once the Port realized such a perception existed, the Port took immediate steps to establish the Waterfront Advisory Committee (WAC). We are proud of the efforts of the Waterfront Advisory Committee and would hold their efforts up to any other public participatory body in the State.

The Port further retained Byron Hanke and Maureen Chan-Hefflin to facilitate and assist the WAC and the Port in communicating with the public, including hosting public meetings, preparation of news briefings and news releases, FAQ's and district-wide direct mailings.

We do recognize, however, that the Port should have taken additional steps at the outset to ensure that the Port's reading of the Option Agreement was better explained and that Riverwalk adhere to the public outreach process. The Board of Commissioners feels that over the last 18 months that there have been extraordinary steps taken to involve the public in these discussions and remedy this situation.

While we disagree that our Comprehensive Plan needed to be updated, given our interpretation of the Agreement, we concede to the opinion of the State Auditor who has indicated that the public process should have occurred upfront.

The Board of Commissioners shares the community's sentiment that the waterfront at the Port of Camas-Washougal is a valuable public asset, and we fully recognize that the public must be fully engaged in any discussion concerning its development.

Auditor's Remarks

We thank the Port for its response and appreciate the steps it is taking to resolve this issue. We will follow up on the Port's corrective action during the next audit.

Applicable Laws and Regulations

RCW 53.20.010 Adoption of harbor improvement plan:

It shall be the duty of the port commission of any port district, before creating any improvements hereunder, to adopt a comprehensive scheme of harbor improvements in the port district, after a public hearing thereon, of which notice shall be published once a week for two consecutive weeks . . . and no expenditure for the carrying out of any harbor improvement shall be made by the port commission other than necessary salaries, including engineers, clerical and office expenses of the port district, and the cost of engineering, surveying, preparation and collection of data necessary for the making and adoption of the general scheme of harbor improvements in the port district, unless and until the comprehensive scheme of harbor improvements has been so officially adopted by the port commission.

RCW 53.20.020 Improvement to follow plans adopted:

When such general plans shall have been adopted or approved, as aforesaid, every improvement to be made by said commission shall be made substantially in accordance therewith unless and until such general plans shall have been officially changed by the port commission after a public hearing thereon, of which at least ten days' notice shall be published in a newspaper in general circulation in such port district.

Washington Public Ports Association, the *Comprehensive Plan Guideline for Washington's Public Ports*, states in part:

. . . original intent and purpose of Comprehensive Scheme legislation was to require communication between the Port District Commission and their 'public' regarding spending for capital improvements that the port district was planning. Also, the comprehensive plan must fairly inform the taxpayers of the district of the nature and extent of the proposed improvements



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 has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular 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. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. 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 program to coordinate audit efficiency and to ensure high-quality audits.

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Chief Policy Advisor
Director of Administration
Director of Audit
Director of Performance Audit
Director of Special Investigations
Director for Legal Affairs
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