

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Eastside Public Safety Communications  
Agency  
King County**

Report Date  
**January 29, 2014**

**Report No. 1011230**

Issue Date  
**February 6, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

February 6, 2014

Executive Board  
Eastside Public Safety Communications Agency  
Redmond, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your Agency 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 Eastside Public Safety Communications Agency'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,

**TROY KELLEY**  
STATE AUDITOR

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King County  
January 29, 2014**

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# Audit Summary

## Eastside Public Safety Communications Agency King County January 29, 2014

### **ABOUT THE AUDIT**

This report contains the results of our independent accountability audit of the Eastside Public Safety Communications Agency from January 1, 2010 through December 31, 2012.

We evaluated internal controls and performed audit procedures on the activities of the Agency. We also determined whether the Agency 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. The following areas were examined during this audit period:

- Inter-local agreements
- Disbursements
- Public works procurement (bidding/prevaling wage)

### **RESULTS**

In the areas we examined, the Agency's internal controls were adequate to safeguard public assets. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

# Description of the Agency

## **Eastside Public Safety Communications Agency King County January 29, 2014**

### ***ABOUT THE AGENCY***

In 1992 the cities of Bellevue, Redmond, Kirkland and Mercer Island signed an inter-local agreement to create a separate legal entity called the Eastside Public Safety Communications Agency. The following year, the cities amended the agreement to add the city of Issaquah as a Principal. An Executive Board composed of representatives of the cities governs the Agency. An Operations Committee, composed of the chiefs of police and fire of the Principals, oversees the Agency's budget, policies and procedures, establishment of subscriber rates and contracting for professional services. The Operations Committee forwards its recommendations to the Executive Board. The Executive Board reviews the work of the Operations Committee and makes decisions at regular public meetings.

The Agency employs an Operations Manager to oversee the daily operations of the Agency and one full-time and one part-time staff members to provide administrative support.

The Agency is responsible for developing, owning, operating and managing a geographical subregion of the King County Regional Emergency Radio Communications System. The original duration of the agreement was 10 years. The Executive Board extended the agreement four different times, since the end of the original agreement, through April 1, 2013.

Effective March 1, 2013, the Agency was restructured as a nonprofit organization pursuant to 39.34 RCW, Interlocal Cooperation Act and 24.06 RCW, Nonprofit Corporation Act.

The Agency has an operating budget of approximately \$1 million. Its capital funding was derived from a September 15, 1992, voter-approved King County property tax levy of \$57,016,764, of which the Agency received \$10,004,469.

## **APPOINTED OFFICIALS**

These officials served during the audit period:

City of Bellevue	Brad Miyake, City Manager (effective June 2013)
	Steve Sarkozy, City Manager (through May 2013)
City of Kirkland	Kurt Triplett, City Manager (effective August 2010)
	Dave Ramsay, City Manager (through July 2010)
City of Redmond	John Marchione, Mayor
City of Mercer Island	Rich Conrad, City Manager
City of Issaquah	Ava Frisinger, City Administrator (effective December 2010)
	Leon Kos, City Administrator (through November 2010)
Operations Manager	Scott Hatfield

## **AGENCY CONTACT INFORMATION**

Address: Eastside Public Safety Communications Agency  
P.O. Box 97010  
Redmond, WA 98073-9710

Phone: (425) 556-2515

Website: [www.epsca.com](http://www.epsca.com)

## **AUDIT HISTORY**

The Agency is audited every three years. We reported no findings since the Agency's inception in 1992.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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

We work with our audit clients and citizens 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 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 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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