

**Washington State Auditor's Office**  
**Financial Statements Audit Report**

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**Washington Counties Risk Pool**  
**Thurston County**

Audit Period  
**October 1, 2012 through September 30, 2013**

**Report No. 1011488**

Issue Date  
**March 27, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



# Washington State Auditor Troy Kelley

March 27, 2014

Board of Directors  
Washington Counties Risk Pool  
Tumwater, Washington

## ***Report on Financial Statements***

Please find attached our report on the Washington Counties Risk Pool's financial statements.

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

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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Thurston County  
October 1, 2012 through September 30, 2013**

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Thurston County  
October 1, 2012 through September 30, 2013**

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## **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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**Deputy Director of Local Audit**  
**Deputy Director of Performance Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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**Lou Adams, CPA**  
**Barb Hinton**  
**Thomas Shapley**  
**Mike Murphy**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

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