



Washington State Auditor's Office

Independence • Respect • Integrity

Federal Single Audit Report

City of Seattle

King County

For the period January 1, 2014 through December 31, 2014

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Washington State Auditor's Office

January 25, 2016

Mayor and City Council
City of Seattle
Seattle, Washington

Report on Federal Single Audit

Please find attached our report on the City of Seattle's compliance with requirements applicable to each of its major federal programs in accordance with OMB Circular A-133.

We are issuing this report in order to provide information on specific financial activities of the City.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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