



**Washington State Auditor's Office**

**Troy Kelley**

**Integrity • Respect • Independence**

**Accountability Audit Report**

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**Human Rights Commission**

Audit Period

**July 1, 2012 through June 30, 2013**

**Report No. 1012497**

Issue Date  
**September 8, 2014**



**Washington State Auditor**  
**Troy Kelley**

**Independence • Respect • Integrity**



## **Washington State Auditor Troy Kelley**

September 8, 2014

Sharon Ortiz, Executive Director  
Human Rights Commission

### ***Report on Accountability***

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for the agency's operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the agency's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY

STATE AUDITOR

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# Audit Summary

## State of Washington Human Rights Commission

### ***RESULTS IN BRIEF***

This report contains the results of our independent accountability audit of the Human Rights Commission from July 1, 2012 through June 30, 2013.

In the areas we examined, we found the Commission's internal controls were adequate to safeguard public resources. The Commission also complied with state laws and its own policies and procedures.

### ***INTRODUCTION***

#### **About the audit**

This report contains the results of our independent accountability audit of the Human Rights Commission for the period July 1, 2012 through June 30, 2013.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Commission's use of public resources, compliance with state laws and regulations and its own policies and procedures and internal controls over such matters.

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:

- Credit card accounts
- Cash receipting
- Purchases of goods and services
- Payroll disbursements
- Open public meetings
- Travel expenditures

## ***AUDIT RESULTS***

In the areas we examined, we found the Commission's internal controls were adequate to safeguard public resources. The Commission also complied with state laws and its own policies and procedures.

## Related Reports

### State of Washington Human Rights Commission

#### ***FINANCIAL***

We perform an annual audit of the statewide basic financial statements, as required by state law (RCW 43.09.310). Our opinion on these financial statements is included in the Comprehensive Annual Financial Report (CAFR) prepared by and available from the Office of Financial Management.

The CAFR reflects the financial activities of all funds, organizations, institutions, agencies, departments and offices that are part of the state's reporting entity. That report is issued by the Office of Financial Management in December of each year and can be found at [www.ofm.wa.gov](http://www.ofm.wa.gov).

A summary of the audit can be found at:

[http://www.sao.wa.gov/generalinfo/Documents/2013\\_CAFR\\_Report\\_Final.pdf#search=CAFR](http://www.sao.wa.gov/generalinfo/Documents/2013_CAFR_Report_Final.pdf#search=CAFR)

#### ***FEDERAL PROGRAMS***

In accordance with the Single Audit Act, we annually audit major federal programs administered by the state of Washington. Rather than perform a single audit of each agency, we audit the state as a whole. The results of that audit are published in a report issued by the Office of Financial Management in March of each year.

A summary of the audit can be found at:

[http://www.sao.wa.gov/generalinfo/Documents/2013\\_SWSA\\_Summary.pdf](http://www.sao.wa.gov/generalinfo/Documents/2013_SWSA_Summary.pdf)

# Information About the Commission

## State of Washington Human Rights Commission

### ***ABOUT THE COMMISSION***

The Human Rights Commission is responsible for administering and enforcing Washington State law against discrimination. It also provides civil rights enforcement of Washington law against discrimination, which prohibits discrimination in employment (employers with eight or more employees), housing, places of public accommodation and credit and insurance transactions.

The Commission is composed of five Commissioners, appointed by the Governor, who select an Executive Director. The Executive Director appoints investigative staff, clerks, and other employees as needed to conduct the day-to-day operations of the Commission. The Commissioners provide policy direction and adopt regulations. Commissioners meet monthly to pass on the investigative finding determinations recommended by staff, review and approve settlement agreements, and issue Board Orders setting forth the terms of the legally binding agreements. They may vote to grant or deny requests for reconsideration of previously issued investigative findings.

The Commission investigates about 925 complaints a year and responds to about 420 inquiries. The operating budget is approximately \$6.3 million per biennium. The Commission employs approximately 28 people in the Olympia headquarters office as well as seven other regional offices in Everett, Seattle, Spokane, Tacoma, Vancouver, Wenatchee, and Yakima.

### ***COMMISSION CONTACT INFORMATION***

Address: Human Rights Commission  
711 S. Capitol Way, Suite 402  
Olympia, WA 98504

Phone: (360) 753-6770

Website: [www.hum.wa.gov](http://www.hum.wa.gov)

## 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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