



Washington State Auditor's Office

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Accountability Audit Report

Department of Services for the Blind

For the period July 1, 2013 through June 30, 2014

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June 25, 2015

Lou Oma Durand, Executive Director
Department of Services for the Blind

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 Agency 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,

JAN M. JUTTE, CPA, CGFM
ACTING STATE AUDITOR
OLYMPIA, WA

TABLE OF CONTENTS

Audit Summary	4
Information About The Agency	5
About The State Auditor's Office	6

AUDIT SUMMARY

Results in brief

In the areas we audited, Agency operations complied with applicable requirements and provided adequate safeguarding of public resources. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of the Department of Services for the Blind from July 1, 2013 through June 30, 2014.

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 Agency's uses 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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Distribution of federal facility vending revenue
- Contract procurement and expenditures

INFORMATION ABOUT THE AGENCY

The Department of Services for the Blind is a state rehabilitation agency that offers assistance to the visually impaired. This assistance includes opportunities such as learning alternative skills of blindness, academic training and specific job skills. Through these services, the Agency helps individuals with visual disabilities gain the necessary abilities and access opportunities to reach their goals.

The Agency's mission is inclusion, independence, and economic vitality for people with visual disabilities. Its objective is to create opportunities for individuals who are blind and visually impaired to pursue their dreams, determine their goals, develop their skills and abilities, and participate socially and economically in the community. The Agency addresses the needs of any aged, visually impaired residents and their families through federal grants for Vocational Rehabilitation, Independent Living and Independent Living Older Blind programs.

The Agency's operating budget for the 2013-2015 biennium was approximately \$25.3 million and it has 80 full-time equivalent employees. The Agency's executive team has policy making authority and is advised by the State Rehabilitation Council.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Department of Services for the Blind at <http://portal.sao.wa.gov/ReportSearch>.

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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