



# Washington State Auditor's Office

Government that works for citizens

## Accountability Audit Report **Human Rights Commission**

**For the period July 1, 2013 through June 30, 2015**

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## Washington State Auditor's Office

April 25, 2016

Ms. Sharon Ortiz, Executive Director  
Human Rights Commission  
Olympia, Washington

### **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 Commission 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 Commission'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  
DEPUTY STATE AUDITOR  
OLYMPIA, WA

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## AUDIT SUMMARY

### Results in brief

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

However, we noted certain matters that we communicated to Commission management in a letter dated April 5, 2016, related to travel. We appreciate the Commission's commitment to resolving those matters.

### About the audit

This report contains the results of our independent accountability audit of the Human Rights Commission from July 1, 2013 through June 30, 2015.

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:

- Travel
- Contracts
- Purchase cards
- Open Public Meetings Act

## RELATED REPORTS

### **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 for the period ending June 30, 2015, can be found at: <http://www.sao.wa.gov/resources/Pages/AnnualReports.aspx>

### **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.

## INFORMATION ABOUT THE COMMISSION

The Human Rights Commission is responsible for administering and enforcing Washington State law against discrimination under RCW 49.60, which prohibits discrimination in employment (employers with eight or more employees), housing, places of public accommodation, credit and insurance transactions.

The Commission also has jurisdiction for investigating the following other types of employee retaliation complaints: State Employee Whistleblower retaliation under RCW 42.40; Public Assistance or Welfare Fraud Retaliation under RCW 74.04.012; quality of care concerns reported to the Department of Health under RCW 43.70.075; state hospital abuse, neglect, financial exploitation, or abandonment complaints under RCW 70.124.100; mandatory reporter complaints or complaints filed by a person licensed under Title 18 RCW, concerning abandonment, abuse, financial exploitation or neglect of vulnerable adults filed with the Department of Social and Health Services or the Department of Health under RCW 74.34.180 and safety issue related complaints involving conveyances (elevators or escalators) reported to the Department of Labor and Industries or a local government entity that regulates conveyances under RCW 70.87.310.

The Commission is composed of five Commissioners, appointed by the Governor, who select an Executive Director. The Executive Director appoints investigative staff, the Commission clerk, 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 865 complaints a year and responds to over 500 inquires. 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.

### 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 Human Rights Commission 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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