



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report
Department of Social and Health Services

For the period July 1, 2015 through June 30, 2016

Published October 5, 2017

Report No. 1019974





Office of the Washington State Auditor
Pat McCarthy

October 5, 2017

Ms. Cheryl Strange, Secretary
Department of Social and Health Services
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 Department 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 Department'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,

Pat McCarthy
State Auditor
Olympia, WA

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AUDIT SUMMARY

Results in brief

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

However, we identified areas in which the Department could make improvements.

We recommended the Department:

- Establish Department-wide policies and procedures related to volunteer travel, which should ensure volunteer drivers possess current driver's license and automobile insurance, and are certified in first aid. The Department should also determine if background checks should be performed regularly consistent with other Administration's policies.
- Continue to work with the University of Washington Alliance and execute a signed agreement before period of performance begins and monitor future contracts to ensure it receives the monthly progress reports and other deliverables before making payment.

These recommendations were included in our report as findings.

We also noted certain matters that we communicated to Department management in a letter dated September 8, 2017, related to strengthening internal controls over additional compensation costs at Western State Hospital, and monitoring of activities funded with Criminal Justice Treatment account and Dedicated Marijuana account. We appreciate the Department's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of the Department of Social and Health Services from July 1, 2015 through June 30, 2016.

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 Department'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:

- Dedicated Marijuana Account
- Additional compensation and benefits at Western State Hospital
- Alliance Master Contract between Children's Administration & University of Washington
- Criminal Justice Treatment Account
- Additional compensation and benefits at Eastern State Hospital
- Volunteer travel reimbursement finding follow-up

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

2016-001 The Department of Social and Health Services' Children's Administration did not establish adequate internal controls to ensure volunteer drivers met requirements to transport clients.

Background

The Department of Social and Health Services (Department) provides social services to clients through eight divisions, one of which is the Children's Administration (CA). The CA has 2,400 staff in 46 field offices. The CA primarily works with children, families and the community to identify children's needs and develop a plan for services that supports families and ensures children's safety and well-being. CA is broken into three regions: Eastern Washington, with its regional office in Spokane (Region 1); North West Washington, with its regional office in Seattle (Region 2); and South West Washington, and the Puget Sound with the regional office in Tacoma (Region 3).

At times, CA staff must arrange for transporting a child to appointments, parental visits and other instances deemed necessary for the child's welfare. The CA also solicits assistance from citizen volunteers to transport the child. When a driver picks up a child, the driver takes responsibility for that child until turning the child over to a responsible adult.

Region 1 developed the Volunteer Handbook that was last revised in 2010, as a best practice to instruct staff and volunteers of the requirements for transporting children. To ensure the safety of children being transported by a volunteer, Region 1 requires that volunteers pass a background check, have proof of a current driver's license and car insurance and are certified to provide first aid. Background checks are performed at a central unit in the Department, and results are communicated to the field offices arranging the transport. It is also up to the field office staff to monitor to ensure each driver has a current driver's license and up-to-date car insurance, and is certified to provide first aid.

According to CA, Regions 2 and 3 do not use the Volunteer Handbook. During the audit period, Regions 2 and 3 did not have any written policies, procedures or best practices regarding volunteer travel.

In our state fiscal year 2013 audit, we reported in a finding that some volunteers were transporting children without a background check on file. Additionally, the Department was not following its policies and procedures designed to ensure the safety of children and family members being transported by volunteers.

Description of Condition

We found the Department still has not established adequate internal controls to ensure volunteer drivers meet requirements to transport children.

We examined supporting records for 44 volunteer drivers and found:

- A volunteer transported a child on two separate trips before passing a background check
- Eight instances when there was no evidence the field office monitored the results of volunteer background checks to ensure they were performed before transporting children
- Seventeen instances when there was no evidence the Department verified the volunteer had a current driver's license
- Thirty-six instances when there was no evidence the Department verified the volunteer had current car insurance
- Thirty-six instances when there was no evidence the Department verified the volunteer was certified to provide first aid; 29 from Region 1 and seven from Regions 2 and 3

We confirmed the Department performed background checks for all 44 volunteers we examined. While regularly re-running background checks on volunteer drivers is not required by state law or Department policy, we observed that 14 volunteer drivers' background checks were performed more than three years ago. One volunteer driver's most recent background check was performed more than 10 years ago.

Cause of Condition

The Department did not implement changes we recommended during the 2013 audit. The Department is in the process of updating statewide policies and procedures to include frequency of background checks, file maintenance and document retention. The CA did not adequately monitor the field offices to ensure they were aware of the requirements for volunteer drivers and updating required information.

Effect of Condition

Because it has not established adequate internal controls, the Department cannot always ensure volunteer drivers have current driver's license and active insurance.

Recommendation

We recommend the Department:

- Establish Department-wide policies and procedures related to volunteer travel requirements.
- Ensure all volunteer drivers possess a current driver's license and automobile insurance, and are certified in first aid.
- Require field offices to monitor and track that required information is obtained and kept on file.
- Determine if background checks should be performed regularly consistent with other Administration policies.

Department's Response

The Department partially concurs with the finding.

CA agrees with the spirit and direction of improving processes as they relate to safely transporting children and family members by volunteers. CA relies heavily on volunteers in many aspects of accomplishing our mission, including the use of volunteers to transport in lieu of CA staff or contracted providers. This is particularly true in Eastern Washington where children and families may have a need to travel long distances to access services, conduct visits between parents, children and siblings, and move to new foster care settings.

While the Department does require volunteers pass a background check and have proof of a current driver's license and car insurance, it does not require volunteers be certified in first aid. This requirement is not in RCW, WAC or in Department policy, rather it is a suggestion within the Volunteer Handbook that was created for Region 1 processes as a best practice. The Volunteer Handbook is also only for use by Region One. Regions Two and Three do not have a best practices Volunteer Handbook. While the Department agrees being certified in first aid is a great recommendation, it is not a requirement.

The Department did not implement CA volunteer changes recommended by SAO during the 2013 Accountability audit, for the reason that the Department intended to create an overall volunteer policy for all of its administrations. After discussion about the varying types of volunteers within the Department, it was decided an administrative policy would be created which would require each administration to generate their own procedures for their specific type of volunteers. The Department plans to have the administrative policy in place by June 2018.

The Department will ensure local and regional offices track volunteer driver's licenses and car insurance annually and retain the information.

CA also recognizes that, while not required by state law or policy, regularly re-running background checks on volunteers would be a good addition to practice. If the legislature determines volunteer background checks should be performed on regular consistent basis, CA will ensure those background checks are completed.

Auditor's Remarks

We appreciate the Department's commitment to improve its internal controls by monitoring that volunteers have a current driver's license and proper insurance.

We concur there is no statutory requirement that volunteers be certified in first aid, but reaffirm our recommendation that the Department require this of their volunteers for all regions.

We appreciate the Department's acknowledgment that re-running background checks for volunteers, although not statutorily required, would be a good practice. We recommend the Department implement policies, or work with the Legislature to address this matter.

We will follow-up in a future audit to determine if the Department's corrective action has resolved these matters.

Applicable Laws and Regulations

RCW 43.43.830 Background checks – Access to children or vulnerable persons – Definitions, states in part.

Unless the context clearly requires otherwise, the definitions in this section apply throughout RCW 43.43.830 through 43.43.845.

(1) "Agency" means any person, firm, partnership, association, corporation, or facility which receives, provides services to, houses or otherwise cares for vulnerable adults, juveniles, or children, or which provides child day care, early learning, or early childhood education services.

(2) "Applicant" means:

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

2016-002 The Department of Social and Health Services Children's Administration did not establish adequate internal controls to ensure deliverables for a contract with the University of Washington were received before making payment.

Background

The Department of Social and Health Services (Department) provides services to clients through eight divisions, one of which is the Children's Administration (CA). CA is responsible for strengthening the professional expertise of social workers and community providers statewide, enhancing the caregiving skills of foster and adoptive parents and relative caregivers, and ensuring a more coherent and comprehensive approach to social work education and training.

In 2010, CA began collaborating with the University of Washington (UW) to expand and strengthen the education and training programs offered to child welfare staff and caregivers. A design team explored a partnership approach that would include social work education and pre-service, in-service and advance training as well as supervision and management training. In response, the Child Welfare and Social Work Learning Alliance (Alliance) was created. The Alliance is a collaboration between UW, UW Tacoma, Eastern Washington University, CA, and Partners for Our Children, which is a policy and analysis group.

A Master Agreement between CA and UW was executed on December 1, 2011, with a performance period through 2021. The agreement can be extended further upon agreement by both parties.

The Master Agreement requires CA and UW's School of Social Work to establish annual plans that must include a scope of work, which defines the expected deliverables and timelines, and the operating budget. The professional development program (Program) includes child welfare training, social work education and a research and evaluation program for continuous improvement of services to children and family in the child welfare system. Social work education for students, who are Administration employees or prospective employees, is covered under the Child Welfare Training and Advancement Program (CWTAP).

In fiscal year 2016, CA paid UW at least \$12.6 million for services related to both of the annual plans.

Description of Condition

We found CA did not ensure contract deliverables were received before paying UW for the services it provided in state fiscal year 2016.

Professional Development Program

CA did not receive monthly progress reports from the UW, as required by the UW annual plan. Therefore, CA could not provide evidence it confirmed seven of the 17 deliverables from annual plan.

Child Welfare Training and Advancement Program

CA did not received monthly progress from CWTAP, as required by the CWTAP annual plan. Therefore, CA could not provide evidence it confirmed five of the eight deliverables from the annual plan.

Cause of Condition

CA and UW did not sign the state fiscal year's 2016 Program annual plan until June 27, 2016, and the CWTAP until January 14, 2016. There was no agreement on deliverables at the time the contracts were signed. Due to the disagreement, CA could not effectively monitor whether the deliverables were received.

We interviewed staff from CA, UW, and the Governor's Office. The interviewees described a strained relationship between CA and UW. The Governor's Office was asked to mediate between the agencies in May 2016.

Effect of Condition

Neither party signed the annual plans until the end of the performance period, therefore, CA could not effectively monitor deliverables and make agreed upon payments under the Master Agreement and annual plans.

Recommendation

We recommend CA:

- Continue to work with the Governor's Office and UW to ensure a signed agreement is executed before the performance period begins
- Monitor future contracts to ensure it receives the monthly progress reports and other deliverables before making payments

Department's Response

The Department concurs with the finding.

We appreciate the auditor's work on this subject. The Department is hopeful a signed agreement is executed before the performance period begins and future contracts can be monitored quarterly or monthly to ensure deliverables are met before payments are made.

Auditor's Remarks

We will follow-up as part of a future audit to determine if the Department's corrective actions have resolved the matter.

Applicable Laws and Regulations

RCW 43.88.160 Fiscal management--Powers and duties of officers and agencies, states in part:

(4) In addition, the director of financial management, as agent of the governor, shall:

(a) Develop and maintain a system of internal controls and internal audits comprising methods and procedures to be adopted by each agency that will safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies for accounting and financial controls. The system developed by the director shall include criteria for determining the scope and comprehensiveness of internal controls required by classes of agencies, depending on the level of resources at risk.

The Office of Financial Management's State Administrative and Accounting Manual (SAAM), states in part:

Section 20.15.30.a Who is responsible for internal control?

The agency head or authorized designee is ultimately responsible for identifying risks and establishing, maintaining, and reviewing the agency's system of internal control. If the agency head delegates this responsibility, the designated person should have sufficient authority to carry out these responsibilities. Normally, this person is a senior agency manager who does not serve in the internal audit function.

Section 20.15.40.e Monitoring

Things change and, by monitoring the risks and the effectiveness of control measures on a regular basis, an agency can react dynamically to changing conditions.

Monitoring evaluates the effectiveness of an agency's internal controls and is designed to ensure that internal controls continue to operate effectively. Monitoring is effective when it leads to the identification and correction of control weaknesses before they materially affect the achievement of the agency's objectives.

An agency's internal control is most effective when there is proper monitoring, results are prioritized and communicated, and weaknesses are corrected and followed up on as necessary.

There are two types of monitoring: ongoing and periodic. Ongoing monitoring occurs in the course of operations. It includes tasks such as supervisory reviews of reconciliations, reports, and processes. Periodic monitoring includes tasks such as periodic internal audit sampling and annual reviews of high-risk business processes. Internal control deficiencies uncovered by monitoring should be reported to higher levels of management.

Section 85.32.10 Agency responsibilities, states in part:

It is the responsibility of the agency head, or authorized designee, to certify that all expenditures/expenses and disbursements are proper and correct.

Agencies are responsible for processing payments to authorized vendors, as defined in Subsection 85.32.15, providing goods and services to the agency. Goods and services include but are not limited to products, services, materials, equipment, and travel reimbursements.

Agencies are to establish and implement procedures following generally accepted accounting principles. At a minimum, agencies are also to establish and implement the following:

1. Controls to ensure that all expenditures/expenses and disbursements are for lawful and proper purposes and recorded in a timely manner (refer to Chapter 20 of this manual for guidance related to internal control procedures),
2. Procedures to ensure prompt and accurate payment of authorized obligations, and

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Department of Social and Health Services July 1, 2015 through June 30, 2016

This schedule presents the status of findings reported in prior audit periods. The status listed below is the representation of the Department of Social and Health Services. The State Auditor's Office has reviewed the status as presented by the Department.

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| Audit Period: July 1, 2014 through June 30, 2015 | Report Ref. No.: 1017749 | Finding Ref. No.: 2015-001 |
| Finding Caption: The Department of Social and Health Services did not have internal controls to ensure medical benefit payments for individual providers were accurate and supported. | | |
| Background: During the audit, we found the Department did not ensure that hours claimed by individual providers were supported by timesheets, which were the basis for the medical trust payment. We also found when overpayments in hours were identified; the results were not communicated so adjustments could be made to the monthly medical trust payments. | | |
| Status of Corrective Action: (check one) <input type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input checked="" type="checkbox"/> Follow-up deferred <input type="checkbox"/> Finding is considered no longer valid | | |
| Corrective Action Taken: <i>The Department informed us that they implemented a new payment system called IPOne on March 1, 2016, that is used to store individual provider payment requests for time worked. They also informed us that HCS Quality Assurance and DDA completed follow up with the individual providers who did not submit timesheets to determine if an overpayment should be assessed by the end of December 2016. In February 2017, they programmed IPOne so that it will be able to adjust monies paid to the SEIU by allowing positive and negative payment adjustments.</i> <i>Because the Department was in the process of improving processes and procedures for medical benefit payments for individual providers during our audit period, we decided to defer finding follow-up.</i> | | |

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|---|------------------------------------|--------------------------------------|
| Audit Period: July 1, 2014 through June 30, 2015 | Report Ref. No.: 1017749 | Finding Ref. No.: 2015-002 |
| Finding Caption: The Department of Social and Health Services did not have adequate internal controls to ensure payments for nursing staff at Western State Hospital was accurate and supported. | | |
| Background: The Department did not have written policies and procedures describing how nursing payroll should be processed and approved. Management did not ensure that all required nursing staff submitted timesheets and leave slips, or that they were accurate and complete. | | |
| Status of Corrective Action: (check one) <input type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input checked="" type="checkbox"/> Follow-up deferred <input type="checkbox"/> Finding is considered no longer valid | | |
| Corrective Action Taken: <i>The Department informed us that in January 2017, WSH developed written policies and procedures for nursing department time and attendance including how supervisors confirm actual hours worked, how to document overtime worked, and the consequence of non-compliance with the new policy. They also planned to implement leave tracker hospital wide by January 2018.</i> <i>Because the Department was in the process of improving processes and procedures over payments for nursing staff time and effort at WSH during our audit period, we decided to defer finding follow-up.</i> | | |

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| Audit Period: July 1, 2014 through June 30, 2015 | Report Ref. No.: 1017749 | Finding Ref. No.: 2015-003 |
| Finding Caption: The Department of Social and Health Services did not have adequate internal controls in place to ensure payments made under the involuntary treatment act were allowable and properly accounted for. | | |
| Background: The Department did not perform a detailed review of ancillary expenditures to ensure it only paid for costs it was responsible for. Staff were not adequately trained to know what expenditures should be accounted for as ancillary costs. Department staff responsible for billing the RSNs had not developed policies and procedures to ensure the terms of regional support network agreements were followed. | | |

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| Status of Corrective Action: (check one) | | | |
| <input type="checkbox"/> Fully Corrected | <input type="checkbox"/> Partially Corrected | <input checked="" type="checkbox"/> Follow-up deferred | <input type="checkbox"/> Finding is considered no longer valid |
| Corrective Action Taken: | | | |
| <p><i>The Department informed us that they will work with HCA and behavior health to document what ancillary costs should be paid by BHA and ensure ProviderOne is properly coded, test this coding to make sure it is working, sample claims each month and have the program review them, create policies and procedures. These updates were to be completed by June 2017. They also created procedures to ensure timely reimbursements from RSNs (BHOs) and document communications with RSNs in December 2016.</i></p> <p><i>Because the Department was in the process of improving processes and procedures over payments made under the involuntary treatment act during our audit period, we decided to defer finding follow-up.</i></p> | | | |

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| Audit Period: July 1, 2014 through June 30, 2015 | Report Ref. No.: 1017749 | Finding Ref. No.: 2015-004 |
| Finding Caption: | | |
| <p>The Department of Social and Health Services Developmental Disabilities Administration did not have adequate internal controls to ensure residential services and support allowances were allowable and supported.</p> | | |
| Background: | | |
| <p>The Department did not follow its own policies related to obtaining required approval prior to authorizing payment. In addition, the policies and procedures in effect during the audit period did not provide clear guidance to staff assigned with reviewing requests. This required staff to rely on their own judgment in approving or denying each request. As a result, supporting documentation was not always requested or retained by Department staff when conducting its reviews.</p> | | |
| Status of Corrective Action: (check one) | | |
| <input type="checkbox"/> Fully Corrected | <input type="checkbox"/> Partially Corrected | <input checked="" type="checkbox"/> Follow-up deferred |
| <input type="checkbox"/> Finding is considered no longer valid | | |
| Corrective Action Taken: | | |
| <p><i>The Department informed us that DDA revised the RAR form and including instructions for the form in December 2016. Additional training was also provided to Residential services providers and managers.</i></p> <p><i>Because the Department was in the process of improving processes and procedures over residential services and support allowances during our audit period, we decided to defer finding follow-up.</i></p> | | |

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| Audit Period: July 1, 2012 through June 30, 2013 | Report Ref. No.: 1016129 | Finding Ref. No.: 2013-001 |
| Finding Caption: The Department of Social and Health Services' Children's Administration is not following state law, or policies and procedures designed to ensure the safety of children and family members being transported by volunteers. | | |
| Background: Although the Department has policies and procedures related to background checks, the Administration does not follow them. The Department does not adequately monitor the Administration to ensure they are following centralized policies and procedures and periodically performing background checks. | | |
| Status of Corrective Action: (check one) <input type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input checked="" type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid | | |
| Corrective Action Taken: <i>By July 2017, CA will work with DSHS HRMS to create statewide DSHS policies and procedures for volunteer travel.</i> <i>We followed-up on this finding during this audit and determined that this finding was not resolved.</i> | | |

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|---|------------------------------------|--------------------------------------|
| Audit Period: July 1, 2012 through June 30, 2013 | Report Ref. No.: 1016129 | Finding Ref. No.: 2013-002 |
| Finding Caption: The Department of Social and Health Services Children's Administration lacks internal controls over approval, oversight, payments and supporting documentation for travel payments to volunteers. | | |
| Background: Although, the Department has centralized written policies and procedures for travel, Administration staff at decentralized locations do not adhere to the policies. The Department does not have a monitoring process to ensure staff at decentralized locations only make payments for allowable travel. | | |
| Status of Corrective Action: (check one) <input checked="" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid | | |

Corrective Action Taken:

By July 2017, CA will work with DSHS HRMS to create statewide policies and procedures for volunteer transportation.

We followed-up up on this finding during this audit and determined that this finding was resolved.

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.

A summary of the audit for the period ending June 30, 2016, 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.

Performance audits

Initiative 900, approved by voters in 2005, gives the State Auditor's Office the authority to conduct independent performance audits of state and local government entities. Performance audits may include objective analysis on ways to improve program performance and operations, reduce costs and identify best practices.

We issued the separate performance audit report, which is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

Special investigations

During the current audit period, the State Auditor's Office issued reports on a misappropriation of public funds at the Department. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

During the current audit period, the State Auditor's Office issued a report pursuant to the State Employee Whistleblower Act (Chapter 42.40 RCW). That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE DEPARTMENT

The Department of Social and Health Services (DSHS) is Washington State’s largest public agency, which annually serves more than 2.7 million residents (roughly one-third the total population). More than 19,000 employees work in eight administrations that help provide access to food, cash and medical benefits; child welfare services; aging and long-term care support for adults and people with developmental disabilities; behavioral health services in state-run hospitals and in communities; juvenile rehabilitation; and other social services. The Department has more than a \$15 billion two-year budget.

| Contact information related to this report | |
|---|---|
| Address: | Department of Social and Health Services P.O. Box 45802 Olympia, WA 98504 |
| Contact: | Rick Meyer, External Audit Compliance Manager |
| Telephone: | (360) 664-6027 |
| Website: | www.dshs.wa.gov |

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Department of Social and Health Services 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.

| Contact information for the State Auditor's Office | |
|---|--|
| Public Records requests | PublicRecords@sao.wa.gov |
| Main telephone | (360) 902-0370 |
| Toll-free Citizen Hotline | (866) 902-3900 |
| Website | www.sao.wa.gov |