



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Washington State Criminal Justice Training Commission

For the period July 1, 2013 through June 30, 2017

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Sue Rahr
Executive Director
Washington State Criminal Justice Training 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 independent audit report on the Commission's compliance with applicable requirements and safeguarding of public resources for the 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 RESULTS

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Commission operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

About the audit

This report contains the results of our independent accountability audit of the Washington State Criminal Justice Training Commission from July 1, 2013 through June 30, 2017.

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.

This audit was conducted under the authority of RCW 43.09.310, which requires the Office of the State Auditor to examine the financial affairs of all state agencies. 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, based on our risk assessment for the years ended June 30, 2017, 2016, 2015 and 2014, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Restricted Funds
- Disbursements
- Contracts
- Travel
- Payroll

INFORMATION ABOUT THE COMMISSION

The Washington State Criminal Justice Training Commission provides training for law enforcement, corrections and other public safety professionals in Washington State. Although the majority of the training takes place at the Burien facility, the Commission also works with local jurisdictions to develop quality training throughout the state. The Commission consists of 14 members, 11 of whom are appointed by the Governor. The remaining three members are the Attorney General, the Chief of the State Patrol and the special agent in charge of the Seattle office of the Federal Bureau of Investigation. The Commission is responsible for adopting rules and regulations and establishing standards for the training of criminal justice personnel. It also appoints the Commission's Executive Director.

The Commission is funded primarily through the state's general fund with the 2017-2019 biennium appropriation of approximately \$57 million. In addition, the Commission collects revenue through fees for services. During the 2015-2017 biennium, it brought in \$6,000,000 in revenue. The Commission has 54 employees who administer and conduct the activities of the Commission.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Washington State Criminal Justice Training 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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