



**Office of the Washington State Auditor**  
**Pat McCarthy**

**Accountability Audit Report**  
**Department of Social and Health**  
**Services**

**For the period July 1, 2016 through June 30, 2017**

**Published August 23, 2018**

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**Office of the Washington State Auditor  
Pat McCarthy**

August 23, 2018

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 independent audit report on the Department'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 most of the areas we examined, Department operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over safeguarding of public resources.

During the audit, we identified areas in which the Department can make improvements.

Specifically, we recommend the Department:

- Work with its contracted vendor that manages the Individual Provider One system, to obtain information necessary to properly reconcile and account for public funds. The Department should also request the vendor refund overpaid amounts, and ensure the vendor properly files tax returns and pays unemployment taxes for individual providers.
- Perform timely background checks for Juvenile Rehabilitation staff and ensure character, competence and suitability assessments are properly documented.
- Fully implement its planned corrective actions for Resident Allowance Requests, including requiring supported-living agencies to take the Department's established training.
- Ensure Green Hill staff receive approval for overtime in advance in accordance with the collective bargaining agreement and train managers and staff to ensure employees are aware that the Overtime Request and Authorization forms be signed in advance.

These recommendations are included with our report and in a separate communication as findings.

We also noted certain matters that we communicated to Department management in a letter dated August 14, 2018, related to the following:

- Client funds held at its community facility in Woodinville
- Background checks of employees at its facility in Fircrest
- Additional support needed for payments made through the Diversion Cash Assistance program

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, 2016 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 Department'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 year ended June 30, 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Monitoring of the Department's contract with a vendor that manages the Individual Provider One system
- Aged, Blind and Disabled Cash Assistance Program – review of eligibility of claimants and accuracy of benefit payments
- Diversion Cash Assistance – review of client eligibility and accuracy of benefit payments
- Payments to the Individual Provider Health Benefit Trust – finding follow-up from the state fiscal year 2015 accountability audit
- Residential Allowance Requests – finding follow-up from the state fiscal year 2015 accountability audit
- Green Hill School – payments for overtime, employee and volunteer background checks and management of client funds
- Fircrest School – payments for overtime, employee and volunteer background checks and management of client funds
- Woodinville Community Facility – payments for overtime, employee and volunteer background checks and management of client funds

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

### **2017-001 The Department of Social and Health Services was unable to ensure payments made to a vendor were properly accounted for and adequately supported.**

#### *Background*

The Department of Social and Health Services (Department) serves over 37,000 clients who receive personal care services in their homes. Services include assisting clients with everyday tasks such as bathing, dressing, shopping and managing medication. The goal of the program is to support clients in their homes so they can continue to live in their communities and avoid institutional care.

Clients receive a set number of personal care hours each month based on a Department assessment. About 45,000 individual providers contract with the Department to provide personal care services and are represented by Service Employees International Union 775 (Union). Clients are responsible for hiring and dismissing employees and managing their caregiver's daily routines. For collective bargaining purposes only, individual providers are considered Department employees, and the Union bargains with the state for wages and benefits. The Department is responsible for paying individual providers, associated payroll costs and employee benefits.

In 2013, the Department contracted with a vendor to develop a payroll system and provide payroll services to individual providers. The system, known as Individual ProviderOne (IPOne), began issuing payments to individual providers in April 2016. The payments are funded both by state dollars and a federal Medicaid grant.

The Department pays the vendor a "per member, per month" fee based on the number of provider timesheets processed during the month. The vendor may also charge the Department for call-center hours that support individual providers with payroll questions and issues, and for postage costs involved with communicating with individual providers. During calendar year 2017, the Department paid the vendor over \$28.5 million for these services.

The vendor is responsible for developing and managing the payroll system, paying individual providers at the accurate rate and complying with federal and state tax requirements. These tax requirements include preparing, filing and paying taxing authority returns and making timely federal tax deposits on behalf of the Department. The vendor is also responsible for calculating and submitting payments to Union trusts for employee health care, retirement and training fringe

benefits. During calendar year 2017, the Department paid the vendor over \$1 billion to fund wage payments to individual providers, payroll tax payments to taxing authorities, and the Union trusts to administer health, retirement and training benefits for individual providers.

In the Department's fiscal year 2015 accountability audit, we reported in a finding that payments to the Union trust for healthcare benefits were not adjusted to account for overpayments made to individual providers. In its corrective action plan, the Department said IPOne's implementation would address this issue.

### *Description of Condition*

The Department was unable to ensure payments it made to the vendor were properly accounted for and adequately supported. The Department requested data and documentation from the vendor that it needed to reconcile what it paid to the vendor with what the vendor paid individual providers, taxing authorities and the Union trusts. The vendor did not respond with enough information for the Department to complete its reconciliations.

For this audit, we partnered with the Department to request data and supporting documentation from the vendor so our Office could perform an independent review. The vendor provided some of the information we requested, but its response was incomplete.

Using the available information, we completed a cash basis reconciliation between what the Department paid to the vendor and what the vendor paid to individual providers for wages, taxing authorities and Union trusts during calendar year 2017.

#### *Payment reconciliations*

We found the vendor over-requested and the Department overpaid \$987,088 for wages, benefits and payroll taxes during calendar year 2017. Of that amount, over \$750,000 was attributable to Federal Insurance Contribution Act (FICA) refunds and adjustments.

#### *Uncashed checks*

In some instances, the vendor issued paper checks that went uncashed by individual providers. Federal regulations require states to return the Medicaid-funded portion of uncashed checks to the grantor after 180 days.

We found a total of \$376,726 in uncashed checks that were over 180 days old as of December 31, 2017. Of that amount, \$210,966 was funded by Medicaid and had not been returned to the grantor.

### *Adjustments*

In some instances, individual providers, taxing authorities and union trusts were overpaid. The Department has established a list of potentially overpaid claims, but the IPOne system has been unable to process overpayment adjustments since its implementation.

### *State Unemployment Taxes*

As described in the Background section of this finding, individual providers are considered state employees for the purposes of collective bargaining and are eligible to receive unemployment compensation from the state Employment Security Department (ESD) if they meet certain requirements. The vendor is contractually responsible for filing quarterly State Unemployment Tax Act (SUTA) returns and paying unemployment insurance tax on behalf of the Department.

We found the vendor did not file all required SUTA returns or pay state unemployment taxes on behalf of the Department. Between April 2016 and December 31, 2017, six quarterly SUTA returns were due. As of December 31, 2017, the vendor had filed one of the six returns due and paid the associated taxes for that return. However, the vendor subsequently notified ESD that the one return it did file was inaccurate and needed to be amended.

### *Cause of Condition*

The Department said the vendor has experienced significant staff turnover in the past few years and has not dedicated the necessary resources to provide the requested information or implement system modifications in a timely manner.

### *Effect of Condition*

We found the Department monitored its contract with the vendor during the audit period and attempted to resolve the issues described in the finding. Department management regularly communicates with the vendor and its parent corporation in an effort to resolve the contract deficiencies.

Because quarterly SUTA returns were not filed and unemployment taxes were not paid, the state's Unemployment Insurance program might have been negatively affected.

Although the Department was monitoring its contract with the vendor, we chose to issue an audit finding because the vendor is responsible for managing a significant amount of public funds. The vendor's lack of responsiveness to the Department's



requests for information increases the risk that public funds might not be properly spent and accounted for.

### ***Recommendations***

We recommend the Department:

- Request the vendor refund the \$987,088 that it was overpaid
- Consult with its federal grantor about whether it must repay the federal portion of the uncashed checks
- Continue to work with the vendor to obtain information necessary to properly reconcile and account for public funds, and to implement system modifications
- Ensure that the vendor files SUTA returns and pays unemployment taxes for individual providers

### ***Department's Response***

*The Department partially concurs with the finding.*

*The Department does not agree that the vendor requested and was overpaid \$987,088 for calendar year (CY) 2017. The vendor provided the Department with a reconciliation covering April 2016 through a portion of 2018. The State Auditor's Office (SAO) only verified the information for CY2017.*

*The overpaid amount of \$987,088 cited in the finding included \$905,951 for Federal Insurance Contributions Act (FICA) refunds for CY2017. The FICA refund cannot be accurately calculated by calendar year. Payments paid by the vendor in CY2016 and funding provided by the Department in CY2018 must be considered when calculating the total FICA refund due. Excluding FICA refunds, of the \$1 billion+ dollars paid to the vendor in CY2017 the vendor requested and the Department overpaid \$81,137.*

*The Department has worked with the vendor regarding the overpaid employer portion of the FICA refunds and received payment of \$847,591 for CY2016-2018, in June 2018. The Department will continue to work with the vendor to resolve the remaining current discrepancy of \$26,759.*

*Due to vendor staffing and system issues, we agree that the vendor has been unable to provide adequate payment reconciliation. In lieu of receiving the reconciliation from the vendor, the Department has initiated processes to obtain information directly from the taxing entities and trusts to verify payments. The Department has*

*also requested monthly bank statements and copies of quarterly reconciliation from the vendor in order to complete our own reconciliation of payments. In addition, the vendor is developing an automated financial reconciliation report, which is expected to be completed in the 2nd quarter of 2019.*

*The Department has initiated discussions with the vendor on developing the process to return the funding for the uncashed checks to DSHS and the federal portion to Medicaid. The Department will continue to work with the vendor to ensure we receive the information necessary to reconcile all payments made to the vendor, all State Unemployment Tax Act (SUTA) returns are filed, and payments are made for unemployment taxes.*

*The Department co-developed a plan with the vendor to implement an IPOne system process to administer overpayment adjustments. This system process will be implemented in IPOne in the 4<sup>th</sup> quarter of 2018.*

*The Department appreciates the acknowledgment by the State Auditor's Office that we have monitored the contract, regularly communicated with the vendor and their parent corporation, and have made multiple attempts to resolve the issues identified in the finding. The Department will continue to work with the vendor to ensure all contract obligations are met.*

### ***Auditor's Remarks***

We will follow-up with the Department during our next scheduled accountability audit to determine whether the planned corrective action has resolved these matters.

### ***Applicable Laws and Regulations***

The Office of Financial Management's *State Administrative and Accounting Manual* (SAAM) 85.32 Goods and Services Expenditures, states in part:

Section 85.32.10 Agency responsibilities:

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

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

Section 85.32.40 Payment processing:

85.32.40.b Agencies are to establish procedures which verify the mathematical accuracy of all documents and ensure that charges are properly recorded to the appropriate accounts.

The Office of Financial Management's *State Administrative and Accounting Manual* (SAAM) 20.15 Internal Control Basis, states in part:

Section 20.15.50 Limitations of internal control

No matter how well designed, implemented and conducted, internal control can provide only reasonable assurance that objectives will be achieved due to limitations inherent to any system. These limitations include the following:

b. External events – achieving operational objectives may be limited by factors outside the agency's control, such as federal regulations, responsiveness of customers or program partners, and natural disasters. However, internal control should at least allow the agency to be informed of progress, or lack thereof, toward achieving such objectives.

42 CFR 433.40 Treatment of uncashed or cancelled(voided) Medicaid checks, states in part:

(c) Refund of Federal financial participation (FFP) for uncashed checks –

(1)General provisions. If a check remains uncashed beyond a period of 180 days from the date it was issued; i.e., the date of the check, it will no longer be regarded as an allowable program expenditure. If the State has claimed and received FFP for the amount of the uncashed check, it must refund the amount of FFP received.

(2)Report of refund. At the end of each calendar quarter, the State must identify those checks which remain uncashed beyond a period of 180 days after issuance. The State agency

must refund all FFP that it received for uncashed checks by adjusting the Quarterly Statement of Expenditures for that quarter. If an uncashed check is cashed after the refund is made, the State may file a claim. The claim will be considered to be an adjustment to the costs for the quarter in which the check was originally claimed. This claim will be paid if otherwise allowed by the Act and the regulations issued pursuant to the Act.

(3) If the State does not refund the appropriate amount as specified in paragraph (c)(2) of this section, the amount will be disallowed.

RCW 50.24.010 Payment of contributions—Amount of wages subject to tax—Wages paid by employers making payments in lieu of contributions not remuneration, states in part:

Contributions shall accrue and become payable by each employer (except employers as described in RCW 50.44.010 who have properly elected to make payments in lieu of contributions and those employers who are required to make payments in lieu of contributions) for each calendar year in which the employer is subject to this title at the rate established pursuant to chapter 50.29 RCW . . .

Contributions shall become due and be paid by each employer to the treasurer for the unemployment compensation fund in accordance with such regulations as the commissioner may prescribe, and shall not be deducted, in whole or in part, from the remuneration of individuals in employment of the employer. Any deduction in violation of the provisions of this section shall be unlawful.

The 2017-2019 Collective Bargaining Agreement between the State of Washington and Service Employees International Union Healthcare 775NW Article 9, Comprehensive Health Care Benefits, states in part:

#### 9.1 Coverage

The Employer agrees to make periodic contributions on behalf of all home care workers covered by this Agreement to the SEIU 775 Multiemployer Health Benefits Trust Fund (“Trust”) in the amount specified in Section 9.2 below.

If required to contribute to the cost of health care benefits through a payroll deduction, eligible home care workers shall provide written authorization before receiving coverage.

## 9.2 Contributions

The Employer shall three dollars and forty-eight cents (\$3.48) per Department-paid hour worked by all home care workers covered by this Agreement to the Trust, effective July 1, 2017. Effective July 1, 2018 the Employer shall contribute three dollars and fifty-five cents (\$3.55) per Department-paid hour worked by all home care workers covered by this Agreement to the Trust one cent (\$.01) of which shall be used in accordance with Article 27 . . . .

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

**2017-002 The Department of Social and Health Services did not have adequate internal controls to ensure background checks were performed and documented in accordance with Department policy.**

### *Background*

The Department of Social and Health Services (Department) provides social services to clients through eight administrations, including the Juvenile Rehabilitation Administration (Juvenile Rehabilitation) and the Developmental Disabilities Administration (Developmental Disabilities).

The Department requires employees and volunteers to submit to a background check before working with youths and vulnerable adults. If the background check comes back with a record, Department policy states that an authorized staff member must assess and document an applicant's character, competence and suitability (CCS). Policy states that documentation of this review must include the basis for the suitability determination and the name, title and signature of the person performing the review.

The Department also requires each administration to determine how frequently each staff member or volunteer must pass a new background check. For instance, Juvenile Rehabilitation requires a background check every five years, whereas, Developmental Disabilities does not require employees and volunteers who work at a state facility to pass subsequent background checks.

We examined documentation at the following three facilities to determine if the Department followed its own background check policies: Woodinville and Green Hill, which are under Juvenile Rehabilitation, and Fircrest, which is under Developmental Disabilities.

### *Description of Condition*

#### *Woodinville and Green Hill*

We found the Department did not establish adequate internal controls to ensure background checks were completed and a CCS assessment was properly documented before staff worked with youths.

We examined supporting records for 85 employees and volunteers working for the Woodinville and Green Hill facilities and found:

- One instance when a subsequent background check for an employee was not performed within five years as Department policy required
- 23 instances when the CCS assessment was not documented to show why the staff or volunteers were approved to work with youths.

### *Fircrest*

We examined supporting records for 68 employees, students and volunteers working at Fircrest and found the Department had performed background checks on all 68.

### ***Cause of Condition***

Juvenile Rehabilitation management did not adequately monitor their facilities to ensure staff knew of the requirements for completing and documenting a CCS assessment.

### ***Effect of Condition***

By not following internal policy for completing and adequately documenting a CCS assessment, the Department increases the risk that individuals with disqualifying backgrounds might work with youths and vulnerable adults.

### ***Recommendations***

We recommend the Department:

- Perform timely background checks
- Ensure each administration follows Department policy by performing and adequately documenting a CCS assessment

### ***Department's Response***

*The Department does not concur with the finding.*

*The Department has established adequate internal controls to ensure background checks are completed and CCS assessments are properly documented.*

*All background checks were completed. While one "renewal" background check was seven months late at Green Hill, the initial check for the employee was completed timely and resulted in a "no record" letter. In addition, this one employee had a total of eight background checks done within 15 years, all that resulted in a "no record" letter.*

*We would also like to make clear that out of the 24 instances mentioned in the ‘Condition,’ only one of these was an employee from the Woodinville facility, the rest were with Green Hill School.*

*The State Auditor’s Office was informed by Department staff that before Administrative Policy 18.63, Employee Background Check Requirements, was put into place on May 19, 2011, a verbal CCS assessment about the offense was the practice in which the Superintendent or Community Facility Administrator discussed the issue with the employee with a record. If the Superintendent or Community Facility Administrator decided the employee would be hired, they would sign and date the record letter as documentation of the assessment. We would also like to clarify:*

- While the Department agrees CCS assessment forms, emails or other personnel records were not used for those background checks reviewed by the auditors, a CCS assessment form has been used for all employees with a criminal offense for the last year and half at Green Hill and Woodinville.*
- As long as it is not a disqualifying crime, an employee with a record is allowed to be employed.*

*In regards to the “Effect of Condition” and the statement, “increases the risk that individuals with disqualifying backgrounds might work with youths and vulnerable adults,” we do not believe this is a true statement. For those background checks reviewed by the auditors that were listed as disqualifying, it should be noted background checks at that point in time which contained errors or were filled out incorrectly by employees, were automatically labeled as disqualifying by the Background Check Central Unit. Of the 23 instances where a CCS assessment form was not completed, five were labeled as disqualifying. Further review by the Department shows all five contained errors by the applicant. Each of the five applicants provided documentation at the time of their background check completion to clear any and all issues prior to their employment.*

*Given the facts that no employees had disqualifying crimes and every employee with a record letter had a verbal one-on-one CCS review with the Superintendent or Community Facility Administrator to determine if they would be suitable for hiring, there was at no time any youth or vulnerable adult who was at risk.*

*Our concern with this finding is that it reads as if the Department does absolutely nothing with an employee who receives a “record” letter from his or her background check. This is a completely inaccurate portrayal, as it does not represent the entire process.*



### *Auditor's Concluding Remarks*

Of the 23 instances we found when the CCS assessment was not documented, 21 were from Green Hill and two were from Woodinville.

As the Department states in its response, beginning on May 19, 2011, verbal assessments were no longer acceptable. In all 23 instances, the background checks occurred after that date. The Department's policy states that documentation of these reviews must include the basis for the suitability determination and the name, title and signature of the person performing the review. The documentation of the basis for suitability determination was not present in the files we examined.

During fieldwork, we also visited Fircrest and found all CCS assessments were adequately documented in accordance with the Department's policy.

We reaffirm our finding and will follow-up with the Department in a future accountability audit to determine if the planned corrective action has resolved these matters.

### *Applicable Laws and Regulations*

#### **Administrative Policy No. 18.63 – Employee Background Check Requirements, states:**

**Character, competence, and suitability (CCS)** means the documented assessment of the capability of an employee or applicant to work or serve in a department-covered position after review of the employee or applicant's criminal convictions, pending charges, and civil adjudication proceedings.

**Department-covered position** means a position designated to have:

- Unsupervised access to vulnerable adults, juveniles, and children; or
- Access to the internal databases in the Background Check Central Unit and the Division of Disability Determination Services.

#### **C. Overall Expectations of Appointing Authorities**

Appointing Authorities must:

3. Conduct a background check, review the result, and complete a character, competence and suitability assessment

as described in Guideline 14 prior to allowing unsupervised access or determining the applicant/employee is suitable to hold a department-covered position including:

- a. Department employees
- b. Applicants for employment
- c. Volunteers and student interns

#### **E. Character, Competence and Suitability Review**

Appointing authorities must assess and document an applicant/employee's character, competence and suitability (CCS) to work or serve in a department-covered position when applicant/employee's background information is not automatically disqualifying.

#### **Implementing Administrative Policy 18.63, Human Resources Division: Guidelines for Conducting Employee Background Checks, states**

#### **Guideline 14 – What is required when reviewing background information?**

To review background information, the appointing/hiring authority must:

- C. Review and compare the background result against the Secretary's list of Crimes and Negative Actions when considering an applicant/employee for unsupervised access to vulnerable people.
- D. Determine if any reported crimes or negative actions deny an applicant/employee from holding a department-covered position.
- E. Research reports of "unknown" information to determine if the applicant/employee is suitable to hold a department-covered position.
- F. Conduct a character, competence and suitability assessment to determine if the applicant/employee is suitable to hold a department-covered position.

**Guideline 16 – Are character, competence and suitability assessment/reviews required?**

The appointing/hiring authority must conduct a character, competence and suitability (CCS) assessment/review to determine if the applicant/employee is an appropriate candidate for a department-covered position.

Guideline 17 – What is included in a character, competence and suitability assessment/review?

- A. Assessment of the character, competence and suitability of an applicant/employee should include:
- a. Date of review.
  - b. Purpose of the background check
  - c. Position, title, duties and assigned position number
  - d. Statement that the applicant/employee reviewed his/her background information and confirmed or disputed the accuracy.
  - e. If disputed, documentation of agreed action by applicant/employee and timeline to correct information.
  - f. Statement that the applicant/employee's background information is not automatically disqualifying.
  - g. Documentation of review:
    - i. Reported and self-disclosed convictions.
    - ii. Time-limited crimes with an elapsed time limit on the Secretary's List.
    - iii. Reported and self-disclosed negative actions.
    - iv. Basis for suitability determination and recommendation.

- v. Name, title and signature of person completing the character, competence and suitability assessment/review.
  - vi. Name, title, and signature of person approving the recommendation (as required by appointing/hiring authority).
- B. Documentation of the review must be filed and retained according to the department retention Schedule Series 106.

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

**2017-003 The Department of Social and Health Services Developmental Disabilities Administration did not have adequate internal controls to ensure residential allowance requests were allowable and supported.**

### *Background*

The Department of Social and Health Services (Department) serves over 3,900 clients with developmental disabilities living independently throughout the state. In an effort to avoid institution-based care, and to increase clients' sense of personal independence and fulfillment, the Department contracts with private supported living agencies to help clients live independently in their communities. Each client pays for his or her own rent, utilities, food and other necessary living expenses.

Supported-living agencies are private companies that give clients who would otherwise be institutionalized personalized instruction and support. This support can include an array of services, such as managing client finances, shopping and paying bills on a client's behalf.

When a client does not have sufficient resources to pay for essential living expenses or routine expenses associated with establishing and/or maintaining a residence, a supported living agency can request reimbursement from the Department to cover the expenses it paid on the client's behalf. These expenses may include start-up items such as rent, security deposits, furniture or other household items, damages to the residence caused by the client, or an absent roommate's share of joint expenses, such as rent and utilities.

Providers must complete a Residential Allowance Request form and provide justification and supporting documentation that substantiate the need for reimbursement. The Field Services Administrator or designee and/or the Regional Administrator must approve or deny all reimbursement requests.

In fiscal year 2017, the Department spent over \$1.6 million for about 3,300 residential allowance requests.

In the fiscal year 2015 audit, we reported the Department did not have adequate controls to ensure residential allowance requests were allowable and supported. In its corrective action plan, the Department said it updated its Residential Allowance Request forms and created instructions to help supported living agencies request these funds. The Department also said it developed training to ensure the process was understandable and the supported-living agencies complied with Department policy.

### *Description of Condition*

We found the Department did not fully implement its planned corrective actions to ensure residential allowance requests were allowable and supported.

We examined 86 residential allowance reimbursements, totaling \$43,713, and found:

- Eight payments, totaling \$2,759, were not adequately supported due to missing documentation to support clients' essential expenses.
- Two payments were unallowable because the Department paid \$529 more than the amount the client needed.

### *Cause of Condition*

The Department did not fully implement its corrective action plan that was submitted in response to the fiscal year 2015 finding. Specifically, the Department:

- Did not update the request form or create instructions to help the supported-living agencies complete allowance requests
- Did not require supported-living agencies to take the training it established

Because the Department did not effectively implement its planned corrective action, we do not consider the matter resolved.

### *Effect of Condition*

By not adequate internal controls in place, the Department increases its risk of making unallowable and unsupported payments.

### *Recommendation*

We recommend the Department fully implement its planned corrective actions. This should include requiring supported-living agencies to take the Department's established training.

## *Department's Response*

*The Department partially concurs with the finding.*

*In regards to the ten payments:*

- *The Department disagrees with the finding on eight of the ten payments. The Department believes these eight requests totaling \$2,759 were fully reviewed and appropriately approved and that payments were essential client expenses.*
- *The Department concurs with the findings on the remaining two payments,*
  - *One was for an allowable expense. The full amount of the rent and the calculation for the payments for rent. Part of the payment for rent was made by the guardian and part was made through the RAR process.*
  - *The other payment was made by an inaccurate calculation which led to a higher reimbursement than the client needed. However, DDA expects the balance to be used by the client.*

*The Department disagrees with the auditor's "Cause of Condition."*

- *The RAR request form, instructions, processes and policy were reviewed. Training occurred at the quarterly regional providers meetings available to all providers and department staff throughout 2016.*
- *Supported living agencies were also given agency specific training when requested or indicated. The following trainings occurred during 2016 and 2017:*
  - *Twelve supported living agencies were provided training by Department resource management staff in 2016.*
  - *During 2017, supported living agencies, resource management teams and resource managers were offered and attended training on eight different occasions throughout the year.*
- *In addition to the corrective action plan, the Department provided extensive training to both regional staff and providers. As well, Policy 16.11, Residential Services and Supports Allowances, was updated and became effective during July 2017.*

*The Department will continue to review the request form and determine if revisions are needed. Trainings will also continue to be offered to supported living agencies.*

### ***Auditor's Concluding Remarks***

Although the Department reviewed the form, it did not update it or develop instructions for providers. While the Department made training available to providers, it was not required and many providers did not take the training. We reaffirm our finding and will follow-up with the Department during our next scheduled accountability audit to determine whether the planned corrective action has resolved these matters.

### ***Applicable Laws and Regulations***

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

#### 20.15.20 Roles and responsibilities

Agency management is responsible for the agency's operations, compliance and financial reporting objectives. Therefore, the adequacy of internal control to provide reasonable assurance of achieving these objectives is also the responsibility of management. That said, every state employee has a role in effecting internal control. Roles vary in responsibility and level of involvement, as discussed below.

Given agency structure and size, individuals may assume multiple roles. However, care should be taken to address the increased risk that may result from the concentration of responsibilities.

20.15.20.d Agency management at all levels is responsible for internal control under their span of control. Management is responsible to communicate to agency employees their explicit or implicit control activity duties. In addition, agency management should provide channels outside normal reporting lines so agency employees can report noncompliance, problems in operations, and illegal acts.

Management is also responsible to convey the importance of internal control to all employees both by what they say and what they do. If management is willing to override controls, then the message that internal control is not important will be conveyed to employees.

#### 20.15.40 Internal control components and principles



The following five components and 17 principles together represent a comprehensive system of internal control. This subsection presents a summary of each of the five components and the principles relating to each component. For further details, refer to each component's section.

#### 20.15.40.c Control Activities

Control activities are policies, procedures, techniques, and mechanisms that help ensure that risks to the achievement of an agency's objectives are mitigated. Control activities are performed at all levels of the agency, at various stages within business processes, and over the technology environment.

There are three principles relating to control activities.

10. Management designs control activities to achieve its objectives and respond to risks.
11. Management designs its information systems and related control activities to achieve its objectives and respond to risks.
12. The agency implements control activities through policies and procedures.

The Department's Residential Services and Supports Allowances policy 6.11 states, in part:

#### A. Start Up Allowance

1. For all other clients, approved start-up allowances are limited to a maximum of \$1,500 per person for necessary expenditures.
  - a. Residential allowance requests must be submitted to and approved by the RM prior to making purchases. Include the follow information:
    - ii. The amount of available income and resources

#### B. Insufficient Income Allowance

1. The service provider submits a request using DSHS 06-125, Residential Allowance Request, indicating the

amount of the client's regular income and ongoing expenses.

2. The RM evaluates the need for the allowance using the following criteria?
  - a. Allowable expenses include the full cost of rent and utilities, the base rate of telephone service, basic cable, the cost of public transportation to essential services, and allowable costs for food, personal care products, essential clothing, and cleaning supplies,
4. The RM determines the allowance amount based on the information above, using the calculation formula on the regional request form submitted by the provider.

#### C. Housemate Allowance

2. When a housemate allowance is needed, the amount of this allowance is determined by the total portion of the fixed monthly expenses that would normally be paid by the absent housemate(s) unless or until the household is reconfigured for the number of clients in the household.

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

**2017-004 The Department of Social and Health Services did not have adequate internal controls to ensure overtime at Green Hill School was properly authorized and supported.**

### *Background*

The Department of Social and Health Services (Department) provides social services to clients through eight administrations; two of these include the Juvenile Rehabilitation Administration (Juvenile Rehabilitation) and the Developmental Disabilities Administration (Developmental Disabilities). Green Hill School, managed by Juvenile Rehabilitation, is one of three state-owned, juvenile rehabilitation facilities in Washington. The facility houses about 168 people ranging from 16 to 21 years old.

Green Hill has 237 employees who are covered by two collective bargaining agreements that outline the requirements and responsibilities of the State and the employees. The facility must be staffed 24 hours a day. If the Department cannot fill Green Hill's three daily shifts using employees' regular scheduled times, it approves employees to work overtime.

The Department does not have overtime policies for employees covered by collective bargaining agreements; instead, it relies on the requirements in the agreement. The agreements require employees who work overtime to have prior authorization before doing so. The Department has established an Overtime Request and Authorization form to document employee overtime approvals, which a supervisor must sign in advance.

The Department paid about \$433,000 in overtime benefits to 311 employees during state fiscal year 2017.

### *Description of Condition*

The Department did not have adequate internal controls to ensure overtime at Green Hill School was properly authorized and supported.

We randomly selected and examined 59 overtime payments, totaling \$22,366, and found 15 instances, totaling \$4,660, when an Overtime Request and Authorization form was not present for part or the entire shift.

## *Cause of Condition*

The Department did not ensure staff at Green Hill School, who worked overtime, received prior authorization. Staff were instructed to pay the employee for the hours submitted on their timesheet, even when Overtime Request and Authorization forms were not completed.

## *Effect of Condition*

By not ensuring employees have prior authorization for overtime, the Department increases its risk of making unauthorized payments.

We used a statistical sampling method to select the payments examined. When we project the error rate to the population of overtime payments, we estimate the Department paid about \$129,054 that was not adequately supported.

## *Recommendations*

We recommend the Department

- Approve overtime in advance in accordance with its collective bargaining agreement
- Train managers and staff to ensure employees know the requirement that Overtime Request and Authorization forms be signed in advance.

## *Department's Response*

*The Department does not concur with this finding.*

*Overtime is handled two different ways at Green Hill:*

- *During Business Hours: Overtime authorizations are approved by either of the three Associate Superintendents at Green Hill. Each of these Associates are responsible for specific units and the overtime that occurs.*
- *After Business Hours: If overtime is needed, staff from a unit call the security office located at Green Hill and speak to the Administrative Officer of the Day (AOD). All of these overtime conversations, either face-to-face, over the phone, or via email, are logged in the AOD log. The AOD is the designee to approve overtime during non-business hours. Before any overtime is approved, the AOD performs the following:*
  - *Other units are contacted to find out if they may have available staff who could fill in, therefore avoiding overtime charges.*

- *On-call employees are called to find out if they can make it in, again, this would avoid overtime charges.*
- *If no other staff are available on campus and if an on-call employee can't make it in, overtime is then approved. This approval can be found in the AOD log book and entries from the AOD log book are reviewed every Monday.*

*Additionally, overtime occurs at Green Hill for reasons such as, a high vacancy rate of positions, required human resource and Academy training, and emergency off campus transports.*

*While all overtime forms may not have been filled out, if overtime was performed, it will be found in the AOD logs or it will be found on individual employee timesheets. All employees who are allowed to work overtime are required to use the agency's timesheet system, Leave Tracker. If an employee has over 40 hours for the week in Leave Tracker, his or her supervisor check the unit's log where the overtime occurred to ensure the employee was on site. Once the occurrence is confirmed, the employee's timesheet is approved.*

*Lastly, Green Hill is a 24/7 facility. While controls have been put in place, such as having the AOD approve and log overtime, pre-approving overtime at a 24 hour facility has challenges. Staff are required to go home when they are sick or they may call in sick five or ten minutes before their shift starts. When this occurs, these positions have to be filled – juveniles' living areas require a certain number of staff to be on hand throughout the day, not just from eight to five.*

*Whether an overtime form was used or not, the Department knows all overtime at Green Hill was approved.*

### ***Auditor's Remarks***

The information described in the Departments response was not communicated to audit staff during the course of the audit. Had the Department made available the existence of the AOD log during the audit we would have reviewed it as part of our testing to determine if approvals were present.

During fieldwork, we also visited facilities in Fircrest and Woodinville and found all overtime requests were adequately documented.

We reaffirm our finding and will follow-up with the Department in a future accountability audit to determine if the planned corrective action has resolved these matters.

## *Applicable Laws and Regulations*

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

### 20.15.20 Roles and responsibilities

Agency management is responsible for the agency's operations, compliance and financial reporting objectives. Therefore, the adequacy of internal control to provide reasonable assurance of achieving these objectives is also the responsibility of management. That said, every state employee has a role in effecting internal control. Roles vary in responsibility and level of involvement, as discussed below.

Given agency structure and size, individuals may assume multiple roles. However, care should be taken to address the increased risk that may result from the concentration of responsibilities.

20.15.20.d Agency management at all levels is responsible for internal control under their span of control. Management is responsible to communicate to agency employees their explicit or implicit control activity duties. In addition, agency management should provide channels outside normal reporting lines so agency employees can report noncompliance, problems in operations, and illegal acts.

Management is also responsible to convey the importance of internal control to all employees both by what they say and what they do. If management is willing to override controls, then the message that internal control is not important will be conveyed to employees.

### 20.15.40 Internal control components and principles

The following five components and 17 principles together represent a comprehensive system of internal control. This subsection presents a summary of each of the five components and the principles relating to each component. For further details, refer to each component's section.

### 20.15.40.c Control Activities

Control activities are policies, procedures, techniques, and mechanisms that help ensure that risks to the achievement of an agency's objectives are mitigated. Control activities are performed

at all levels of the agency, at various stages within business processes, and over the technology environment.

There are three principles relating to control activities.

10. Management designs control activities to achieve its objectives and respond to risks.

11. Management designs its information systems and related control activities to achieve its objectives and respond to risks.

12. The agency implements control activities through policies and procedures.

Collective Bargaining Agreement Council 28 Washington Federation of State Employees, Article 7 states in part;

#### 7.2 Overtime-Eligibility and Compensation

Employees are eligible for overtime compensation under the following circumstances:

- B. Full-time overtime-eligible shift employees who have prior approval and work more than their scheduled shift will be compensated at the overtime rate. A part-time overtime-eligible shift employee will be paid at this or her regular rate of pay for all work performed up to forty (40) hours in a workweek and paid at the overtime rate for authorized work of more than forty (40) hours in a work week.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Department of Social and Health Services July 1, 2016 through June 30, 2017

This schedule presents the status of findings reported in prior audit periods.

<b>Audit Period:</b> July 1, 2014 through June 30, 2015	<b>Report Ref. No.:</b> 1017749	<b>Finding Ref. No.:</b> 2015-001
<b>Finding Caption:</b> The Department of Social and Health Services did not have internal controls to ensure medical benefit payments for individual providers were accurate and supported.		
<b>Background:</b> 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.		
<b>Status of Corrective Action: (check one)</b> <input type="checkbox"/> Fully Corrected <input checked="" type="checkbox"/> Partially Corrected <input type="checkbox"/> Not corrected <input type="checkbox"/> Finding is considered no longer valid		
<b>Corrective Action Taken:</b> 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>We reviewed this area during the SFY17 accountability audit and found that the negative payment adjustments has not been addressed fully with the new system. At this time, the system is not programmed to make these adjustments accurately and there is not a manual process in place to make them. We issued a finding for this and other IPOne issues that were identified.</i>		

<b>Audit Period:</b> July 1, 2014 through June 30, 2015	<b>Report Ref. No.:</b> 1017749	<b>Finding Ref. No.:</b> 2015-002
<b>Finding Caption:</b> The Department of Social and Health Services did not have adequate internal controls to ensure payroll for nursing staff at Western State Hospital was accurate and supported.		
<b>Background:</b> 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.		
<b>Status of Corrective Action: (check one)</b> <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		
<b>Corrective Action Taken:</b> 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 implemented leave tracker hospital wide in March 2018.

*Because the new leave tracker system was not in place for most of the audit period, we decided to defer finding follow-up.*

<b>Audit Period:</b> July 1, 2014 through June 30, 2015	<b>Report Ref. No.:</b> 1017749	<b>Finding Ref. No.:</b> 2015-003
<b>Finding Caption:</b> 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.		
<b>Background:</b> 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.		
<b>Status of Corrective Action: (check one)</b> <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		
<b>Corrective Action Taken:</b> The Department informed us that they worked with HCA and behavior health to document what ancillary costs should be paid by BHA and to ensure ProviderOne is properly coded, coding is tested ensure 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>Because the Legislature required all sections of the Behavioral Health Administrations to be transferred to Health Care Authority and/or Department of Health (except mental health institutions) we decided to defer finding follow-up. The change ended up not happening until FY19 and future follow-up take place at the new agencies.</i>		

<b>Audit Period:</b> July 1, 2014 through June 30, 2015	<b>Report Ref. No.:</b> 1017749	<b>Finding Ref. No.:</b> 2015-004
<b>Finding Caption:</b> 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.		
<b>Background:</b> 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.			
<b>Status of Corrective Action: (check one)</b>			
<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
<b>Corrective Action Taken:</b> 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>We reviewed this area during our SFY17 accountability audit and found the Department did not fully implement its planned corrective actions.</i>			

<b>Audit Period:</b> July 1, 2015 through June 30, 2016	<b>Report Ref. No.:</b> 1019974	<b>Finding Ref. No.:</b> 2016-001
<b>Finding Caption:</b> 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.		
<b>Background:</b> 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, files maintenance and document retention. Children’s did not adequately monitor the field offices to ensure they were aware of the requirements for volunteer drivers and updating required information.		
<b>Status of Corrective Action: (check one)</b>		
<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		
<b>Corrective Action Taken:</b> The Department informed us that corrective action was not implemented for this area because the Children’s Administration was moving to the Department of Children, Youth, and Families. DCYF will be creating statewide policy and procedures to ensure volunteer drivers meet requirements.		
<i>Follow-up will be deferred to the new agency.</i>		

<b>Audit Period:</b> July 1, 2015 through June 30, 2016	<b>Report Ref. No.:</b> 1019974	<b>Finding Ref. No.:</b> 2016-002
<b>Finding Caption:</b> 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.		
<b>Background:</b> Children’s 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, Children’s could not effectively monitor whether the deliverables were received. We interviewed staff from Children’s, UW, and the Governor’s Office. The interviewees described a strained relationship between Children’s and UW. The Governor’s Office was asked to mediate between the agencies in May of 2016.		

**Status of Corrective Action: (check one)**

- Fully Corrected       Partially Corrected       Follow-up deferred       Finding is considered no longer valid

**Corrective Action Taken:** The Department informed us that corrective action was not implemented for this area because the Children’s Administration was moving to the Department of Children, Youth, and Families. DCYF will be working with the University of Washington to establish monitoring protocols.

*Follow-up will be deferred to the new agency.*

## 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, 2017, can be found at: <http://www.sao.wa.gov/resources/Pages/AnnualReports.aspx>

Our opinion on the Department of Social and Health Services' basic financial statements is included in the Department's separate Comprehensive Annual Financial Report.

### 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 a report 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 reports 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 is Washington State's largest public agency, which annually serves more than 2.4 million residents (roughly one-third the total population). More than 16,500 employees work in several service areas that help provide access to food, cash and medical benefits; aging and long-term care support for adults and people with developmental disabilities; behavioral health services in state-run hospitals; juvenile rehabilitation; and other social services. The Department has more than \$14 billion two-year budget.

### 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 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.

<b>Contact information for the State Auditor's Office</b>	
<b>Public Records requests</b>	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
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<b>Website</b>	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>