



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

# **Accountability Audit Report**

# **Traffic Safety Commission**

**For the period July 1, 2014 through June 30, 2018**

**Published September 20, 2018**

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

September 20, 2018

Darrin Grondel  
Director  
Traffic Safety 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 most of the areas we examined, Commission operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over safeguarding of public resources.

As referenced above and described in the attached finding, we identified areas in which the Commission could make improvements.

These recommendations are included with our report as findings.

### About the audit

This report contains the results of our independent accountability audit of the Traffic Safety Commission from July 1, 2014 through June 30, 2018.

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, 2018, 2017, 2016 and 2015, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Cash Receipting – We reviewed internal controls over cash receipting and performed testing over a selection of deposits to determine if the Commission was receipting and depositing cash in accordance with SAAM guidelines.
- Payroll – We reviewed internal controls over payroll and performed testing over a selection of employees to determine if payments made to employees were at appropriate amounts and supported.
- Disbursements – We reviewed internal controls over disbursements. We performed testing over a selection of disbursements to determine if the transactions were properly approved and supported.

- Contracts – We reviewed internal controls over procurement of contracts and performed testing over a selection of contracts to determine if contracts were procured according to bid laws and payments were adequately monitored and supported.
- Grants – We reviewed internal controls over grants and performed testing over a selection of grants to determine if funds awarded to sub-recipients were adequately monitored and supported.

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

### **2018-001    The Commission lacked adequate internal controls over contracts and grant monitoring.**

#### ***Background***

##### *Contracts*

The Washington Traffic Safety Commission enters into a variety of contracts, primarily to provide training and outreach to reduce traffic injuries and fatalities, and to otherwise keep our roads safe. In state fiscal years 2015-2018, the Commission spent \$8,942,520 on contracts related to this mission.

The Commission procures contracts according to its procurement policy, established in 2004. According to this policy, the Commission should competitively bid new contracts, score contracts and select a bidder based upon the competitive bidding results.

Our audit identified deficiencies in internal controls over contract monitoring and procurement.

##### *Grants*

The Commission receives federal grants awarded by the National Highway Traffic Safety Administration. The Commission acts as a pass-through agency for these federal funds. In state fiscal years 2015-2018, the Commission passed through about \$14,708,000 to sub-recipients.

Under the grant agreement, the Commission must review and monitor sub-recipients through quarterly progress reports and review a final report from sub-recipients. Our audit found the Commission did not adequately monitor sub-recipients to ensure they complied with all terms of the grant agreement, including submitting quarterly progress reports.

#### ***Description of Condition***

##### *Contracts*

Our audit found the following internal control deficiencies in the Commission's processes for monitoring contracts:

- Payment amounts in the Agency Financial Reporting System (AFRS) were not reconciled to payment amounts in the contract sub-ledger that agree to supporting invoices. We tested eight contracts totaling \$6,186,775. During

our testing, we identified five instances in which invoice amounts recorded in the contract sub-ledger did not agree to amounts in the general ledger of AFRS. The difference between the unreconciled systems was \$457,000. This resulted in some payments being recorded twice on the sub-ledger and others being applied to the incorrect account in the sub-ledger. This resulted in no overpayments; however, it resulted in certain contracts having incorrect payment amounts recorded in the sub-ledger.

- Our testing also identified one instance in which a contract amendment exceeded the original contract amount of \$65,000, which resulted in a substantial increase in the contract amount. Substantial increases in contract amounts should go through the competitive solicitation process to avoid the appearance of bid-law circumvention.

### *Grants*

Our audit found the following internal control deficiency in the Commission's processes for grant monitoring:

- The Commission did not have a process in place to monitor whether sub-recipients complied with all the terms of the grant agreement. As a result, sub-recipients did not always submit progress reports or invoices to the Commission as required by the grant agreement. We tested 16 grants, totaling \$3,171,092, and found four instances totaling \$1,083,656 in which sub-recipients were reimbursed without submitting the required reports.
- We also identified one instance totaling \$23,971 in which the sub-recipient's invoice and supporting documentation for funds spent were misfiled.

## *Cause of Condition*

### *Contracts*

The Commission stated that it lacked adequate resources to ensure a regular reconciliation occurred between the general ledger and the contract payment sub-ledger.

Additionally, the Commission did not update its internal policy to ensure it followed current state procurement laws.

### *Grants*

The Commission did not have an adequate process for monitoring whether program managers were receiving reports and invoices from sub-recipients. Commission

staff did not have adequate training over sub-recipient grant monitoring and were unaware of the need to receive all quarterly progress reports and invoices.

## ***Effect of Condition***

### ***Contracts***

Management cannot adequately monitor and track contract expenses without reconciling AFRS amounts to amounts in the contract sub-ledger. Managing a project includes managing the total contract amount to ensure it is not exceeded and applying accurate invoice amounts to specific projects.

Inaccurate contract payment records increase the risk of overpayments, underpayments and late payments. In addition, management needs accurate financial records to make informed decisions.

Further, the lack of controls led the Commission to follow outdated procurement policies.

### ***Grants***

Because the Commission did not have adequate internal controls over grant sub-recipient monitoring, sub-recipients were reimbursed for payment without submitting the proper reports and invoices to the Commission.

## ***Recommendations***

### ***Contracts***

We recommend the Commission:

- Perform a regular reconciliation between AFRS, supporting documents and the contract invoice sub-ledger to ensure effective project management.
- Develop a process for updating written policies and procedures to ensure they align with the current state law, and implement controls to monitor changes to state law. Additionally, the Commission should have program managers participate in training through the Department of Enterprise Services.

### ***Grants***

We recommend the Commission:

- Provide training to program managers on sub-recipient monitoring.

- Implement procedures to ensure program managers are obtaining and reviewing required quarterly progress reports and invoices from sub-recipients.

## ***Commission's Response***

### ***Contracts***

*The Commission acknowledges there has not been a reconciliation between payments in AFRS for vendor contractors and the sub-ledgers maintained by the Finance Director; however, this lack of reconciliation has not resulted in any overpayments to contractors. To ensure there are no duplicate payments in the future and that AFRS payments reconcile with the sub-ledgers, the Fiscal Analyst 5 will begin running a quarterly report, starting with the quarter ending September 30, 2018, from Enterprise Reporting or Web Intelligence of payments made to Vendor Contractors that will be given to the Office Assistant 3 (OA3). The OA3 will compare the payments on the report to the sub-ledgers for the vendor contractors and alert the Finance Director if there are any discrepancies. Any discrepancies will be researched and corrected. The audit pointed out an instance where a contract amendment significantly increased the amount of the contract, violating procurement rules. The Commission agrees with this finding and is implementing changes to prevent further procurement violations.*

### ***Grants***

*The Commission began using WEMS, its electronic grant monitoring system, on October 1, 2017. Since the adoption of this system, the incidence of lost or missing reports has decreased due to the automation of tasks such as submitting quarterly reminders that prevent reports from being overlooked. The system sends the Program Managers reminder emails and since all the reports are filled out directly in the system, they are always present in the file. However, even with this system, the Commission feels that it can improve on grant monitoring activities.*

*The commission is proposing two measures to improve its business processes. First, the Commission is researching the feasibility of implementing a feature in WEMS that would prevent grantees from submitting invoices until their quarterly reports have been submitted. Additionally, the Commission will work toward adding language to our standard sub-recipient agreements that reflects this requirement – that invoices will not be processed until quarterly reports are submitted and approved. Second, the Program Director, who has oversight of the grant management division is beginning the work to create a systematic file review protocol that would test for the presence of key documents, and also include a qualitative analysis to ensure that quarterly reports are not only present but robust.*

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

We appreciated the Commission's commitment to resolving this issue. We will review the status during the next audit.

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

RCW 43.88.160-Fiscal management—Powers and duties of officers and agencies. This section sets forth the major fiscal duties and responsibilities of officers and agencies of the executive branch. The regulations issued by the governor pursuant to this chapter shall provide for a comprehensive, orderly basis for fiscal management and control, including efficient accounting and reporting therefor, for the executive branch of the state government and may include, in addition, such requirements as will generally promote more efficient public management in the state.

(1) Governor; director of financial management. The governor, through the director of financial management, shall devise and supervise a modern and complete accounting system for each agency to the end that all revenues, expenditures, receipts, disbursements, resources, and obligations of the state shall be properly and systematically accounted for. The accounting system shall include the development of accurate, timely records and reports of all financial affairs of the state. The system shall also provide for central accounts in the office of financial management at the level of detail deemed necessary by the director to perform central financial management. The director of financial management shall adopt and periodically update an accounting procedures manual. Any agency maintaining its own accounting and reporting system shall comply with the updated accounting procedures manual and the rules of the director adopted under this chapter. An agency may receive a waiver from complying with this requirement if the waiver is approved by the director. Waivers expire at the end of the fiscal biennium for which they are granted. The director shall forward notice of waivers granted to the appropriate legislative fiscal committees. The director of financial management may require such financial, statistical, and other reports as the director deems necessary from all agencies covering any period.

RCW 39.26.120- Competitive solicitation.

(1) Insofar as practicable, all purchases of or contracts for goods and services must be based on a competitive solicitation process. This

process may include electronic or web-based solicitations, bids, and signatures. This requirement also applies to procurement of goods and services executed by agencies under delegated authority granted in accordance with RCW 39.26.090 or under RCW 28B.10.029.

(2) Subsection (1) of this section applies to contract amendments that substantially change the scope of work of the original contract or substantially increase the value of the original contract.

#### RCW 39.26.125 - Competitive solicitation—Exceptions.

All contracts must be entered into pursuant to competitive solicitation, except for:

- (1) Emergency contracts;
- (2) Sole source contracts that comply with the provisions of RCW 39.26.140;
- (3) Direct buy purchases, as designated by the director. The director shall establish policies to define criteria for direct buy purchases. These criteria may be adjusted to accommodate special market conditions and to promote market diversity for the benefit of the citizens of the state of Washington;
- (4) Purchases involving special facilities, services, or market conditions, in which instances of direct negotiation is in the best interest of the state;
- (5) Purchases from master contracts established by the department or an agency authorized by the department;
- (6) Client services contracts;
- (7) Other specific contracts or classes or groups of contracts exempted from the competitive solicitation process when the director determines that a competitive solicitation process is not appropriate or cost-effective;
- (8) Off-contract purchases of Washington grown food when such food is not available from Washington sources through an existing contract. However, Washington grown food purchased under this subsection must be of an equivalent or better quality than similar food available through the contract and must be able to be paid from the agency's existing budget. This requirement also applies to purchases

and contracts for purchases executed by state agencies, including institutions of higher education as defined in RCW 28B.10.016, under delegated authority granted in accordance with this chapter or under RCW 28B.10.029;

(9) Contracts awarded to companies that furnish a service where the tariff is established by the utilities and transportation commission or other public entity;

(10) Intergovernmental agreements awarded to any governmental entity, whether federal, state, or local and any department, division, or subdivision thereof;

(11) Contracts for services that are necessary to the conduct of collaborative research if the use of a specific contractor is mandated by the funding source as a condition of granting funds;

(12) Contracts for architectural and engineering services as defined in RCW 39.80.020, which shall be entered into under chapter 39.80 RCW;

(13) Contracts for the employment of expert witnesses for the purposes of litigation; and

(14) Contracts for bank supervision authorized under \*RCW 30.38.040.

#### RCW 39.26.110 - Training.

(1) The department must provide expertise and training on best practices for state procurement.

(2) The department must establish either training or certification programs, or both, to ensure consistency in procurement practices for employees authorized to perform procurement functions under the provisions of this chapter. When establishing training or certification programs, the department may approve existing training or certification programs at state agencies. When establishing programs or approving existing programs, the department shall work with agencies with existing training programs to ensure coordination and minimize additional costs associated with training requirements.

(3) Beginning July 1, 2013, state agencies must require agency employees responsible for developing, executing, or managing

procurements or contracts, or both, to complete department-approved training or certification programs, or both. Beginning July 1, 2015, no agency employee may execute or manage contracts unless the employee has met the training or certification requirements or both as set by the department. Any request for exception to this requirement must be submitted to the director for approval before the employee or group of employees executes or manages contracts.

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

Section 20.15.20.a- Who is responsible for internal controls?

The agency head is ultimately responsible for identifying risks and establishing, maintaining, and monitoring 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. The agency head together with those charged with governance and agency management set the tone at the top that affects the control environment in particular and all other components of internal control.

Section 20.15.40.a- Control Environment

The control environment is the set of standards, processes, and structures that provide the foundation for carrying out internal control across the agency. The agency head together with those charged with governance and agency management set the tone at the top regarding the importance of internal control and expected standards of conduct. The agency head together with those charged with governance and agency management demonstrate commitment to integrity and ethical values. Those charged with governance oversee the development and performance of internal control. Management establishes structures, reporting lines, and appropriate authorities and responsibilities in pursuit of objectives. Management demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives. Management holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

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

#### Section 20.15.40.e- Monitoring Activities

Monitoring is the process of evaluating the quality of internal control performance over time and promptly addressing internal control deficiencies. Management establishes and performs activities to monitor the internal control system and evaluate the results. The agency evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action.

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

### **2018-002    The Commission lacked adequate internal controls over cash receipting.**

#### ***Background***

The Commission holds a Driving Under the Influence (DUI) conference every three years and receipts both vendor and registration fees associated with it. In state fiscal years 2015-2018, the Commission received approximately \$102,000 in payments. Vendor fees are received via checks sent through the mail, and registration fees are received either by mailed checks or by credit card payments processed through an online events planning vendor. All fees collected by the vendor are then remitted to the Commission via check through the mail after registration has closed.

Checks received via mail are logged onto a handwritten check log, which is then reviewed by the Finance Director before checks are given to the Fiscal Analyst 5 to prepare the deposit and the cash journal voucher. A courier from the Office of the State Treasurer then picks up deposits. According to the State Administrative and Accounting Manual (SAAM) deposits must be made within 24 hours of receipt.

#### ***Description of Condition***

Our audit of the Commission's cash-receipting controls found:

- The Commission did not regularly deposit cash receipts within 24 hours of receipt for DUI conference fees. We examined 31 deposits totaling \$78,109, and found 23 instances totaling \$22,946 in which deposits were not made within 24 hours of receipt.
- Checks held for deposit for longer than 24 hours were kept in a locked file cabinet rather than a safe, which increases the risk of misappropriation.
- Funds receipted online for credit card payments were not remitted to a Public Deposit Protection Commission (PDPC) approved bank account within 24 hours, but were instead held by the online events planning vendor until registration closed and then sent to the Commission via check through the mail.
- We identified four instances, totaling \$2,206, in which checks received were not properly recorded on the incoming check log.

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

The Commission lacks experience with cash receipting and cash handling. Because the Commission has only one large event every three years for which it receipts cash, staff were unaware of the state law and SAAM guidelines for receipting and depositing.

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

The Commission faces an increased risk that funds collected could be misappropriated and that the misappropriation would not be identified quickly. In addition, the Commission did not comply with deposit requirements in state law and the SAAM.

### ***Recommendations***

We recommend the Commission:

- Develop written cash receipting and deposit policies and procedures to ensure receipts are deposited in accordance with state law and SAAM and requirements.
- Review the contract with the online event planning vendor to determine if funds can be remitted according to state laws or determine an alternate method for receipting funds via credit card payment that comply with state laws and regulations.
- Provide training on internal controls to all staff who handle cash receipts

### ***Commission's Response***

*The Commission will develop written policies for cash receipting and deposits to ensure that checks will be deposited within 24 hours as well as make sure that administrative staff are trained on the proper receipting of cash, i.e. logging incoming checks in the incoming check log. We will purchase a combination lock/fire safe box to put checks in overnight, prior to pick-up.*

*Before the next Traffic Safety Conference, we will work with the event planning vendor and OFM to figure out how to make daily deposits from credit card payments received during registration.*

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

We thank the Commission for its cooperation, assistance and quick responses to the cash receipting section of the audit. We appreciated the Commission's commitment to resolving this issue. We will review the status during the next audit.

## *Applicable Laws and Regulations*

RCW 39.58.080-Deposit of public funds in public depository required—Deposits in institutions located outside the state.

(1) Except for funds deposited pursuant to a fiscal agency contract with the state fiscal agent or its correspondent bank, funds deposited pursuant to a custodial bank contract with the state's custodial bank, and funds deposited pursuant to a local government multistate joint self-insurance program as provided in RCW 48.62.081, no public funds shall be deposited in demand or investment deposits except in a public depository located in this state or as otherwise expressly permitted by statute: PROVIDED, That the commission, or the chair upon delegation by the commission, upon good cause shown, may authorize, for such time and upon such terms and conditions as the commission or chair deem appropriate, a treasurer to maintain a demand deposit account with a banking institution located outside the state of Washington solely for the purpose of transmitting money received to public depositories in the state of Washington for deposit.

(2) Notwithstanding subsection (1) of this section, the commission, or the chair upon delegation by the commission, upon good cause shown, may authorize, for that time and upon the terms and conditions as the commission or chair deems appropriate, a treasurer to maintain a demand deposit account with a banking institution located outside the state of Washington for deposit of certain higher education endowment funds, for a specified instructional program or research project being performed outside the state of Washington.

(3) Notwithstanding subsection (1) of this section, public funds may be deposited in institutions located outside of Washington state if the following conditions are met:

(a) The funds must initially be deposited in a public depository selected by the state or local government that is located in the state of Washington;

(b) The selected Washington state public depository must arrange for the funds to be deposited in one or more federally insured banks or savings and loan associations, including

out-of-state institutions, for the account of the state or local government;

(c) The full amount of the principal and any accrued interest of each deposit of funds into a depository pursuant to (b) of this subsection must be insured by an agency of the federal government;

(d) The public depository selected under (a) of this subsection must act as a custodian for the state or local government with respect to any deposits made pursuant to (b) of this subsection; and

(e) On the same date that the state or local government funds are deposited, the selected public depository must receive deposits from customers of other financial institutions, which may include out-of-state institutions, in an amount equal to or greater than the amount of the funds initially deposited by the state or local government.

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

Section 20.15.20.b- Who is responsible for internal control?

The agency head is ultimately responsible for identifying risks and establishing, maintaining, and monitoring 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. The agency head together with those charged with governance and agency management set the tone at the top that affects the control environment in particular and all other components of internal control.

Section 20.15.40.a- Control Environment

The control environment is the set of standards, processes, and structures that provide the foundation for carrying out internal control across the agency. The agency head together with those charged with governance and agency management set the tone at the top regarding the importance of internal control and expected standards of conduct. The agency head together with those charged with governance and agency management demonstrate commitment

to integrity and ethical values. Those charged with governance oversee the development and performance of internal control. Management establishes structures, reporting lines, and appropriate authorities and responsibilities in pursuit of objectives. Management demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives. Management holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

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

#### Section 20.15.40.e- Monitoring Activities

Monitoring is the process of evaluating the quality of internal control performance over time and promptly addressing internal control deficiencies. Management establishes and performs activities to monitor the internal control system and evaluate the results. The agency evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action.

#### Section 85.50.10.a- Deposit of Cash Receipts

Deposit intact each day all cash receipts for treasury and treasury trust accounts collected on the preceding day as prescribed in RCW 43.01.050 unless a specific written waiver is granted by the Office of State Treasurer (OST).

#### Section 85.50.40.a- Reconciliation of Cash Receipts and Deposits

Daily, cash is to be counted and reconciled with the appropriate records reflecting the day's transactions. All differences are to be

investigated to ascertain the reason for the discrepancy. Procedures for recording cash over and short are prescribed in Subsection 85.20.10 of the SAAM manual.

## INFORMATION ABOUT THE COMMISSION

The Washington Traffic Safety Commission was established in 1967. The mission of the Commission is to reduce deaths and serious injuries resulting from motor vehicle collisions by implementing programs designed to address driver behaviors through coordinated efforts of federal, state, tribal and local agencies. These programs are guided by Washington State's Strategic Highway Safety Plan: Target Zero.

The Commission also provides grants to state and local agencies to support projects to improve traffic safety. Policies are set by the 10-member Board of Commissioners and the Technical Advisory Committee.

The Commission operates on an annual budget of approximately \$11 million. Revenue comes from federal grants and from fines for speeding in school zones. The Commission has 19 employees including the Director, Deputy Director, 14 program staff members and three administrative and budget employees.

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 Traffic Safety 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.

Contact information for the State Auditor's Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(360) 902-0370
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