Washington State Auditor
Brian Sonntag

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

To the Management of the Information System Services Division (ISSD) of the Department of Social and Health Services (DSHS):

We have performed the procedures described in Attachment A to this report, which were agreed to by the Management of ISSD, solely to assist you in evaluating compliance by the Department's administrations and divisions with DSHS IT Security Policies. The Department's ISSD Management is responsible for the IT Security Policies and information systems. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

The results of performing the procedures referenced above are also shown in Attachment A.

We were not engaged to and did not perform an examination, the objective of which would be to express an opinion on the compliance with DSHS IT Security Policies by the Department's administrations and divisions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Management of the Information System Services Division of the Department of Social and Health Services, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and, while its distribution is not limited, it may contain information that is exempt from public disclosure as defined in RCW 42.56.420.

Sincerely,

Pete Donnell
Audit Manager

May 29, 2009