



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

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES**

Danya Borowski, IS Manager
Washington State School for the Blind
2214 E. 13th Street
Vancouver, WA 98661

To Danya Borowski and the Management of Washington State School for the Blind:

We have performed the procedures enumerated in Attachment A to this report, which were agreed to by the management of the Washington State School for the Blind, related to the School's compliance with the Office of the Chief Information Officer's (OCIO) *Standard No. 141.10 Securing Information Technology Assets*, revised August 19, 2013, as of November 17, 2017. The School's management is responsible for compliance with those requirements and the School's information technology security policies and information systems.

The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A, either for the purpose for which this report has been requested or for any other purpose.

Procedure Results

Information and findings found as a result of performing the procedures are described in Attachment A to this report. Because public distribution of Attachment A could increase the risk to the School's IT security, distribution of that information has been limited to the School, and the Attachment is kept confidential under RCW 42.56.420.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on compliance with OCIO's *Standard No. 141.10 Securing Information Technology Assets* or on internal control over compliance with those requirements. Accordingly, we do not express such an opinion or conclusion. Had

we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Restriction on Use

This report is intended for the information and use of the IS Manager and management of the Washington State School for the Blind in evaluating the School's compliance with OCIO's *Standard No. 141.10 Securing Information Technology Assets*, and is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

A handwritten signature in black ink that reads "Diana Evans". The script is cursive and fluid, with the first name "Diana" and last name "Evans" clearly distinguishable.

Diana Evans, Audit Manager
Washington State Auditor's Office
Olympia, Washington
November 17, 2017