



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

November 14, 2022

Director
Health Care Authority
Olympia, Washington

Report on Agreed-Upon Procedures

Please find attached our report on the results of performing certain agreed-upon procedures as specified in our report.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy". The signature is fluid and cursive.

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

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INDEPENDENT ACCOUNTANT'S REPORT

Susan Birch, Director
Health Care Authority
626 8th Avenue S.E.
P.O. Box 45500
Olympia, WA 98504-5500

To the Director and Management of the Health Care Authority:

We have performed the procedures enumerated in Attachment A to this report related to the Authority's compliance with the requirements of the Washington State Office of the Chief Information Officer's (OCIO) Standard No. 141.10 *Securing Information Technology Assets*, revised November 13, 2017 (the specified requirements) during the period April 1, 2021 through March 31, 2022. The Authority's management is responsible for its compliance with those requirements and for the Authority's information technology (IT) security policies and information systems.

The Authority's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Authority and OCIO in determining whether the Authority complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 Authority's IT security, distribution of that information has been limited to the Authority, and the Attachment is kept confidential under RCW 42.56.420.

About the Engagement

We were engaged by the Authority's management to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements or on internal control over compliance

with those requirements. Accordingly, we do not express such opinions or conclusions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

September 29, 2022