



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Department of Health

For the period July 1, 2022 through June 30, 2023

Published September 5, 2024

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

September 5, 2024

Umair Shah, Secretary
Department of Health
Olympia, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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.

Attached is 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 value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In most of the areas we examined, Department operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over safeguarding of public resources.

As referenced above, we identified areas where the Department could make improvements. These recommendations are included with our report as findings.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Department of Health from July 1, 2022 through June 30, 2023.

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 Washington State Auditor to examine the financial affairs of all state agencies. Our audit involved obtaining 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. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended June 30, 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Fees for Physical Therapists
- Medical complaints for Providers
- Gift card use process
- Purchase card use process

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Department of Health July 1, 2022 through June 30, 2023

2023-001 The Department of Health did not have adequate internal controls over and did not comply with state requirements and its own policies to ensure the physical therapist program was self-supported.

Background

State law requires that members of each profession, occupation or business sustain the cost of their respective professional, occupational or business licensing programs.

State law enables the Secretary to set the cost of all application fees, license fees, registration fees, renewal fees and any other fee associated with the licensing or regulation of professions, occupations or businesses administered by the Department of Health. The Secretary must set the fees for each program at a level sufficient to cover the costs of administering that program.

The Department's internal policy requires it to evaluate fee revenues and expenditures annually to ensure fees for each profession, occupation or business are set at a rate to ensure full cost recovery. The Department considers a program to be fully cost recovered if it meets the required level of reserve amount within a six-year period.

The Secretary sets application fees in relation to the cost of the program. When the Department assesses fees, employees estimate the projected revenues and expenditures six years out from when the fee becomes effective to try to determine if the program will be self-supported.

Department staff monitors the fund balance and tries to keep the program funds within 25 percent of reserve levels. The physical therapist program should have two to three months of expenditure amounts in reserves. The Department's process to raise or lower fees generally takes one year including informing the public of its intentions and various other requirements.

Description of Condition

The Department did not have adequate internal controls over and did not comply with state requirements and its own policies to ensure the physical therapist program was self-supported.

Specifically, we found the physical therapist program:

- Has been in a financial deficit since fiscal year 2019
- Has had a negative fund balance since fiscal year 2020, with a net loss of more than \$152,000 in fiscal year 2023
- Is not projected to reach its desired reserve level until at least fiscal year 2027

Cause of Condition

Before fiscal year 2019, the physical therapist program's fund balance was \$768,000 more than its recommended reserve level. To reduce the surplus, the Department lowered fees until the program reached its recommended reserve level in fiscal year 2019. The Department then increased renewal fees. However, due to the COVID-19 pandemic and the implementation of a new computer project, the program fees failed to cover the costs of the program.

The Department did not complete a fee assessment and raise fees until June 2023. This delay will result in the program not achieving the desired reserve fund balance until at least fiscal year 2027.

Effect of Condition

The Department did not comply with state law or its own policies. The physical therapy program fees do not fully cover the costs of administering the program. The fees from other programs covered the costs instead of the members of the physical therapy profession.

Because this finding reports noncompliance with state law, RCW 43.09.312 (1) requires the Office of Financial Management to submit the agency's response and plan for remediation to the Governor, the Joint Legislative Audit and Review Committee, and the relevant fiscal and policy committees of the Senate and House of Representatives.

Recommendation

We recommend the Department follow state law and its own policy and assess fees so the program is self-supported.

Department's Response

The Department acknowledges that its management of 02G professions fees has historically been out of alignment with statutory requirements; however, we do not agree that we are out of compliance with internal policy.

The Department received a performance audit finding dated November 2018 for health professions fees that were not self-sustaining and therefore not in compliance with state requirements. Between 2019 and 2021, we completed work on internal controls, and in 2022, updated our policy to ensure compliance with state requirements. The policy requires the program to be self-sustaining within six years of the fee increase implementation date. The fee increase implementation date for the physical therapist program was 2023 with self-sustained annual operating cost in 2024 and ongoing. The program is projected to pay off the deficit by 2027.

Auditor's Remarks

The Department policy states that the “*program is considered fully cost recovering if its revenue fund balance is projected to be within its calculated reserve balance within a six year period.*” The program is not expected to be fully funded until 2027. In 2027, the program will have been in a deficit for nine years.

We reaffirm our finding and will review the status of the Department's corrective action during the next audit.

Applicable Laws and Regulations

RCW 43.70.250, License fees for professions, occupations, and businesses.

- (1) It shall be the policy of the state of Washington that the cost of each professional, occupational, or business licensing program be fully borne by the members of that profession, occupation, or business.
- (2) The secretary shall from time to time establish the amount of all application fees, license fees, registration fees, examination fees, permit fees, renewal fees, and any other fee associated with licensing or regulation of professions, occupations, or businesses administered by the department. Any and all fees or assessments, or both, levied on the state to cover the costs of the operations and activities of the interstate health professions licensure compacts with participating authorities listed under chapter 18.130 RCW shall be borne by the persons who hold licenses issued pursuant to the authority and procedures established under the compacts.

In fixing said fees, the secretary shall set the fees for each program at a sufficient level to defray the costs of administering that program and the cost of regulating licensed volunteer medical workers in accordance with RCS 18.130.360, except as provided in RCW 18.79.202. In no case may the secretary impose any certification, examination, or renewal fee upon a person seeking certification as a certified peer specialist trainee under chapter 18.420 RCW or, between July 1, 2025, and July 1, 2030, impose a certification, examination, or renewal fee of more than \$100 upon any person seeking certification as a certified peer specialist under chapter 18.420 RCW.

- (3) All such fees shall be fixed by rule adopted by the secretary in accordance with the provisions of the administrative procedure act, chapter [34.05](#) RCW.

Department of Health Policy - Cost Recovery Policy for Fee Supported Programs

Policy Statement:

Fee supported programs are required to be fully self-supported by the members of that profession, occupation, or business per RCW 43.70.250. The department evaluates fee revenues and expenditures annually to ensure that fees for each profession, occupation, or business are set at a rate to ensure program full cost recovery. A program is considered to be fully cost recovering if its revenue fund balance is projected to be within its calculated reserve fund balance standard deviance range within a six year period.

Framework:

Ideally a health profession is able to fully cost recover by incrementally adjusting licensing fees. However, there are instances when a profession may not feasibly be able to cost recover because the required fees might have negative consequences, such as significant reductions to the workforce. A licensee base may be small and may not benefit from economy of scale.

If a health profession is not projected to cost recover, the Department of Health (DOH) must choose from one or a combination of the following actions:

- Increase the health profession fees to generate sufficient revenue.
- Work with the profession program to assess options to reduce expenditures while preserving patient safety and access to care.
- Consider submitting a decision package as part of the agency request budget to request a subsidy, and clearly outline the steps DOH would have to take if no subsidy is provided.
- Develop an outreach effort to educate profession on how to avoid common complaints or other cost drivers.

This policy framework applies to each program that is funded in part or in whole with fees collected.

The department will also take action to adjust fees for programs that are expected to unreasonably exceed their calculated revenue fund balance max range.

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Department of Health July 1, 2022 through June 30, 2023

2023-002 The Department of Health did not have adequate internal controls over and did not comply with state rules and policy requirements to ensure timely review of medical complaints.

Background

The Department of Health regulates health care providers and most health care facilities including childbirth centers, home health agencies, nursing pools, behavioral health agencies and hospitals. The Department is also responsible for investigating complaints about providers and facilities that it credentials, as well as complaints about providers practicing without a license.

The Department receives multiple types of complaints, including Secretary, Board, Commission and facility complaints. Department staff determines the type of complaint responsible for the initial review. If the complaints fall within the authority of the Washington Medical Commission, Washington State Board of Health or the Washington State Board of Nursing, the Department forwards those complaints to the appropriate entity. If a complaint is about sexual misconduct without a clinical component, they are referred back to the Department as a Secretary complaint. We reviewed and reported on the Department's process for hospital complaints in the fiscal year 2023 single audit of the Medicaid program in report number 1034932 on the State Auditor Office's website.

State regulations require staff to review complaints for possible imminent danger within two working days of receiving the complaint. If the allegations meet the criteria for possible imminent danger, a case is immediately opened in the Department's Integrated Licensing and Regulatory System (ILRS). Complaints that are not determined to be possible imminent danger go back into the queue for the Department to process. There is no record in ILRS to indicate the Department performed an imminent danger review for complaints within two days of receipt. If the Department does not identify the complaint as possible imminent danger, it will then assess the complaint and notify the provider within 21 days of receiving the complaint if the case will be investigated.

Description of Condition

The Department did not have adequate internal controls over and did not comply with state rules and policy requirements to ensure timely review of medical complaints.

The Department received 5,594 Secretary complaints during state fiscal year 2023. We evaluated all of these to ensure the Department performed an initial assessment and review of the complaints for imminent danger within the required timelines. We found the Department did not review 3,070 complaints (55 percent) for imminent danger within two working days of receiving them. The review time for these complaints ranged between three and 403 days. Additionally, the Department did not review 172 complaints (3 percent) within the 21-day basic assessment period. The review time for these complaints ranged between 22 and 409 days.

The Department said ILRS records the review date for complaints that the Department identified as possible imminent danger complaints, but not for complaints where it did not identify possible imminent danger. We reviewed all 249 complaints that the Department identified as possible imminent danger and determined the Department did not assess 38 complaints (15 percent) within the two working-day requirement. The review time for these complaints ranged between three and 89 days.

Cause of Condition

Management did not perform sufficient oversight to ensure staff reviewed complaints within required timeframes. Additionally, when the Department did not identify imminent danger, it did not record the date it assessed the complaint for imminent danger.

Effect of Condition

Not prioritizing and performing a prompt initial assessment of complaints potentially puts vulnerable patients at higher risk of abuse, neglect and substandard care. The delays in reviewing these complaints also hinder the Department's ability to initiate timely investigations of issues concerning providers. By not maintaining documentation of when the Department assessed complaints, management cannot adequately monitor to ensure the Department meets required timelines.

Recommendation

We recommend the Department implement internal controls to ensure it tracks and reviews complaints for imminent danger within two working days of receipt. We also recommend it completes the basic assessment within the 21-day period, as required by state regulations and Department policy.

Department's Response

We appreciate the State Auditor's Office audit of the response to medical complaints. DOH is committed to ensuring our programs comply with state regulations and concurs generally with the finding. The Department asserts that it has a process to perform an initial assessment and screen complaints for possible imminent danger so that a potential investigation can be initiated in a timely manner. However, we acknowledge that our current system lacks the internal controls necessary to demonstrate compliance. Moving forward, the Department will evaluate system controls to properly reflect the accurate date of initial screening then subsequent assessment and review.

Auditor's Remarks

We thank the Department for its cooperation and assistance throughout the audit. We will review the status of the Department's corrective action during our next audit.

Applicable Laws and Regulations

Washington Administrative Code 246-14-040, Initial assessment of reports.

(1) Initial assessment is the process of determining whether a report warrants an investigation and becomes a complaint. The complainant and credential holder or applicant will be notified as soon as possible after the initial assessment is complete.

(2) The basic time period of initial assessment is twenty-one days.

(3) All reports will be reviewed for imminent danger within two working days. If Imminent danger is identified, the report will be immediately forwarded for processing.

Health Systems Quality Assurance Procedure 1-2-21, Complaint Intake states in part:

Purpose: This procedure describes the process used to track and process a complaint about a health care provider or facility regulated by the Department of Health.

3. Within two working days of receipt of a complaint, staff reviews the complaint to identify possible imminent danger issues using the imminent danger criteria.

If staff believe the complaint allegations meet the criteria for possible imminent danger, they immediately open the case in ILRS and refer it to the OII Case Management Administrator.



STATE OF WASHINGTON
DEPARTMENT OF HEALTH
Olympia, Washington 98504

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Department of Health July 1, 2022 through June 30, 2023

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

Audit Period:	Report Ref. No.:	Finding Ref. No.:
July 1, 2021 through June 30, 2022	103388	2022-001
Finding Caption: The Department of Health did not have adequate internal controls over and did not comply with state requirements and its own policies related to small and attractive assets.		
Background: The State Administrative and Accounting Manual (SAAM) requires state agencies to define non-capitalized assets they consider particularly vulnerable to loss as “small and attractive” and implement policies to protect and control the use of such assets. The SAAM also requires agencies to designate an inventory officer, perform risk assessments periodically, control issuance of tag numbers, and conduct a complete physical inventory of assets at least every two years to reconcile what is physically on hand to the inventory records. The Department of Health (Department) has a decentralized inventory process in which multiple groups maintain their own inventory lists. The Department’s purchasing group tracks non-IT small and attractive assets using a handwritten list, using sequentially numbered asset tags. The Department’s Information Technology (IT) group tracks IT related small and attractive assets in a computer database, using sequentially numbered asset tags issued at four separate locations. When IT assets are ready to be disposed, Department policy requires employees to complete a Computer Component Transfer Request form, then send it to the IT group. When IT assets are lost or stolen, Department policy requires employees to complete an Internal Property Transfer Request form, and the policy also calls for the Office of the State Auditor to be notified. In response to a 2018 accountability audit finding, the Department formed an asset management group whose role was to update the asset management policies and procedures and perform an inventory of Department assets. In January of 2020, the Department’s response to the COVID-19 pandemic required a diversion of Department resources, which put the asset management update process on hold. In April 2022 the group reconvened, and in December 2022 the Department started to perform a physical inventory. As of June 2023, this inventory had not been completed. The Department has not reconciled the physical inventory with the inventory records. In fiscal year 2022, Department records showed 3,792 assets on its small and attractive asset inventory – including 3,593 IT assets, 181 cell phones and 18 non-IT Assets.		

Status of Corrective Action: (check one)☐ Fully
Corrected☒ Partially
Corrected☐ Not Corrected☐ Finding is considered no
longer valid**Corrective Action Taken:**

In October 2022, the Department drafted an updated policy and procedure that:

- Clearly defines roles and responsibilities.*
- Designates agency inventory officers.*
- Provides a plan to conduct an inventory of all assets to meet State Administrative and Accounting Manual requirements.*

The Department will also strengthen controls to ensure that asset tags contain all required information and complete disposal documentation is retained.

In January 2023, the Department completed the first phase of a physical inventory in line with the approved policy. At the time of the audit, the Department was still in the process of completing the remaining phases of the physical inventory.

Audit Period: July 1, 2018 through June 30, 2020	Report Ref. No.: 1029637	Finding Ref. No.: 2020-001
Finding Caption: The Department of Health lacked adequate internal controls for ensuring compliance with state regulations for providing meals to employees and training attendees.		
Background: <p>State agencies can purchase meals in certain circumstances. All meals that state agencies provide must meet the requirements and per diem guidelines outlined in the State Administrative and Accounting Manual (SAAM). Per diem is the maximum amount of money an agency is allowed to spend on a person for a single meal, based on the time of the meal and location. The SAAM prohibits reimbursement for meal expenses incurred at the traveler's official work station or official residence, except in limited circumstances. One of these circumstances is when the agency head determines that employees performing critical agency functions during an emergency situation must remain at their work stations.</p> <p>During a declared state of emergency in Washington state, the Department of Health (Department) activates its Incident Management Team (IMT). The Department will often provide meals to staff, volunteers, interns, contractors and other agencies that help with emergency response. When the Department purchases goods and services for IMT-related activities, employees are required to complete the WA Resource Request Form (213 RR). The logistics section chief must approve the request to help coordinate how the agency will acquire the goods or services, and the finance section chief reviews the request for necessity and reasonableness. The Department activated the IMT on Jan. 19, 2020, which was the date of the first known case of COVID-19 in Washington.</p> <p>The Department works with other organizations and experts to protect and improve the health of all people in Washington by providing health and safety information, education and training sessions. The Department often provides meals during these sessions for participants. The Department must obtain pre-approval to serve meals during these events, which includes providing the names of the state organizations or people attending the meeting. This requirement also applies to conferences, conventions and formal training sessions. Office of the Washington State Auditor sao.wa.gov Page 6</p> <p>During fiscal year 2020, the Department purchased meals both before and after it activated the IMT. From July 2019 to December 2019, the Department spent approximately \$67,000 on meals. The IMT was not active during this time, and the Department was following its normal operating policies and procedures. When the Department activated the IMT on January 19, 2020, the Incident Commander authorized the purchase of meals, snacks and light refreshments for the IMT employees. From January 2020 through June 2020, the Department spent over \$438,000 on meals.</p>		

Status of Corrective Action: (check one)☐ Fully
Corrected☒ Partially
Corrected☐ Not Corrected☐ Finding is considered no
longer valid**Corrective Action Taken:**

The Department concurs that not all meals provided during meetings were within per diem guidelines established in the State Administrative and Accounting Manual (SAAM).

However, the Department disagrees that internal controls and documentation are inadequate to ensure compliance with state regulations for meal purchases.

The Department has a policy in place that established sufficient internal controls for meals with meetings under normal business operations. The Governor's proclamation during the COVID pandemic required the Department to provide appropriate personnel for conducting necessary and ongoing incident-related assessments. As a result, the Department's priority was to ensure the safety of the response-activated employees over creating additional policies and procedures.

To address the audit recommendations, the Department will:

- Strengthen its review process to ensure purchased meals follow SAAM guidelines and requirements.*

Audit Period: July 1, 2016 through June 30, 2018	Report Ref. No.: 1024307	Finding Ref. No.: 2018-001
Finding Caption: The Department of Health did not have adequate internal controls to ensure it followed state requirements and its own policies related to small and attractive assets.		
Background: <p>The State Administrative and Accounting Manual (SAAM) requires state agencies to define non-capitalized assets they consider particularly vulnerable to loss as “small and attractive” and implement policies to protect and control the use of such assets.</p> <p>SAAM also requires agencies to designate an inventory officer, perform risk assessments periodically, control issuance of tag numbers, and conduct a complete physical inventory of assets at least every two years to reconcile what is physically on hand to the inventory records.</p> <p>The Department of Health (Department) has a decentralized inventory process in which multiple groups maintain their own inventory lists. The Department’s Information Technology (IT) group tracks IT related small and attractive assets in a computer database, using sequentially numbered asset tags issued at four separate locations. The Department’s purchasing group tracks non-IT small and attractive assets using a handwritten list, using sequentially numbered asset tags. When IT assets are ready to be disposed, Department policy requires a Computer Component Transfer Request form to be completed and forwarded to the IT group. When IT assets are lost or stolen, Department policy requires an Internal Property Transfer Request form to be completed and the Office of the State Auditor to be notified.</p> <p>In fiscal year 2018, Department records showed 4,019 assets on its IT small and attractive asset inventory – including 3,461 computers, tablets, and printers – and 30 assets on its non-IT small and attractive assets inventory.</p>		
Status of Corrective Action: (check one) <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"><input type="checkbox"/> Fully Corrected</div> <div style="text-align: center;"><input checked="" type="checkbox"/> Partially Corrected</div> <div style="text-align: center;"><input type="checkbox"/> Not Corrected</div> <div style="text-align: center;"><input type="checkbox"/> Finding is considered no longer valid</div> </div>		
Corrective Action Taken: <i>See 2022-001</i>		

RELATED REPORTS

Financial

We also 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 Annual Comprehensive Financial Report (ACFR). The ACFR reflects the financial activities of all funds, organizations, agencies, departments and offices that are part of the state's reporting entity. The results of that audit are published in a report issued by the Office of Financial Management in December of each year and can be found at www.ofm.wa.gov.

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.

INFORMATION ABOUT THE DEPARTMENT

The mission of the Washington State Department of Health (DOH) is to work with others to protect and improve the health of all people in Washington State. DOH accomplishes the mission by leading changes in policies, systems, and environments to prevent illness and injury, promote healthy families and communities, and encourage healthy lifestyles. To achieve this mission the agency focuses on places where people live, learn, work, recreate, seek healthcare, and worship. DOH works closely with many local government agencies, tribal governments, and non-profit organizations across the state.

Partnering with boards and commissions, the Department oversees the licensing and certification of 83 different types of health professionals who serve the citizens of Washington. Although the Department supports the Washington State Board of Health, the Board is an independent body that provides a forum for people interested in helping develop public health policy. The Board provides leadership on statewide health issues by promoting policies that protect and improve the public's health. The Secretary of Health is appointed by the Governor and agency authority is contained in state law (RCW 43.70.020). The Department's main office is located in Tumwater with additional offices in Shoreline, Kent, Spokane and Richland. The Department has approximately 2,000 employees. DOH receives funding from state appropriations, license fees and federal grants. In biennium 21-23, the Department received approximately \$3.2 billion. Of that amount, approximately \$1.5 billion is from Covid-19 funds, \$576 million is from federal sources, \$416 million is from the state general fund, \$416 million is from various fees and \$224 million is other dedicated funding.

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 Health at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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