



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Department of Health

For the period July 1, 2023 through June 30, 2024

Published August 7, 2025

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

August 7, 2025

Dennis Worsham, 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 a finding.

We also noted certain matters related to employee travel, X-Ray inspections and the 988 Line requirements that we communicated to Department management and the Secretary in a letter dated July 31, 2025. We appreciate the Department's commitment to resolving those matters.

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, 2023 through June 30, 2024.

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, 2024, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Shellfish inspections
- Medical assistant license requirements
- Medical complaints for providers
- Employee travel expenses
- 988 Line requirements
- X-Ray inspections

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Department of Health July 1, 2023 through June 30, 2024

2024-001 The Department of Health did not ensure medical assistant applicants provided all required documents to meet licensing requirements.

Background

The Department of Health (Department) regulates most health care facilities and health care providers, including medical assistants in Washington. The Department is responsible for providing and renewing licenses, permits and certificates for these providers. Licensing includes receiving fees and reviewing applications and supporting documents to ensure applicants meet the medical assistant requirements. The medical assistant (MA) designation includes licenses for MA - Certified, MA - Interim, MA - Hemodialysis, MA - Phlebotomy, and MA - Registered.

During most of fiscal year 2024, the Integrated Licensing and Regulatory System (ILRS) maintained the licensing documentation. However, beginning in April 2024 the Department began transitioning to the Health Enforcement and Licensing Management System (HELMS).

According to state rules, the Department requires medical assistant applicants for all MA license types to provide:

- An application
- Proof of completion of high school or its equivalent
- Proof of training requirements being met
- A cleared background check
- Payment of the appropriate fee

In addition, the MA – Registered requires a health care practitioner endorsement and the MA – Certified and MA – Phlebotomist require an examination or training certification.

Description of Condition

The Department did not ensure medical assistant applicants provided all required documents to meet licensing requirements.

We randomly selected and examined a sample of 61 people who were licensed as medical assistants during the fiscal year. We reviewed their applications, proof of successful completion of education, training, endorsements and examinations, associated license fees paid and proof of background checks.

We identified the following:

- The Department could not provide the applications for seven (11%) MA – Registered professionals.
- The Department accepted a signed attestation of high school completion or equivalent for all 61 (100%) applicants instead of proof, such as submitting a completed high school transcript, as required.

Cause of Condition

The Department used a statement on the signed application that the applicant had completed “a high school diploma or equivalent” as proof for the requirement. Additionally, management said they were unable to provide all of the MA applications due to a computer technology issue caused by the transition from ILRS to HELMS.

Effect of Condition

Without record of the appropriate applications and proof of the required education, the Department cannot ensure only qualified individuals receive licenses.

Recommendation

We recommend the Department:

- Require and retain proof of the required education
- Ensure staff retain and are able to access all applications and required documents
- Ensure management monitors the application process to ensure compliance with regulations

Department's Response

We appreciate the State Auditor's Office audit of the Department. DOH is committed to ensuring our programs comply with state regulations. The Department will evaluate the current process to ensure proof of required education, review and retention of application materials. The timeline of this audit occurred simultaneously with the implementation of a new licensing system, which presented challenges in providing all the requested documentation. While DOH maintains a repository of all the documentation included in credential application packets, some of this documentation did not transfer from our old system to the new one. We have notified our operations team of this discrepancy and the need to retrieve these documents to maintain our repository. Moving forward, all the documentation will be kept within the new licensing system and should be readily available for future audits upon request.

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

RCW 18.360.020 Certification or registration required states:

(1) No person may practice as a medical assistant-certified, medical assistant-hemodialysis technician, medical assistant-phlebotomist, medical assistant-EMT, or forensic phlebotomist unless he or she is certified under RCW 18.360.040.

(2) No person may practice as a medical assistant-registered unless he or she is registered under RCW 18.360.040.

RCW 18.360.030 Minimum qualifications—Rules, states in part:

(1) The secretary shall adopt rules specifying the minimum qualifications for a medical assistant-certified, medical assistant-hemodialysis technician, medical assistant-phlebotomist, medical assistant-EMT, and forensic phlebotomist.

(2) The secretary shall adopt rules that establish the minimum requirements necessary for a health care practitioner, clinic, or group practice to endorse a medical assistant as qualified to perform the duties authorized by this chapter and be able to file an attestation of that endorsement with the department.

RCW 18.360.040 Certification and registration requirements, states in part:

(1)(a) The secretary shall issue a certification as a medical assistant-certified to any person who has satisfactorily completed a medical assistant training program approved by the secretary, passed an examination approved by the secretary, and met any additional qualifications established under RCW 18.360.030.

RCW 18.360.070 Authority of secretary states, in part:

(1) In addition to any other authority provided by law, the secretary may:

(e) Maintain the official department of health record of all applicants and credential holders; and

WAC 246-827-0220 Medical assistant-certified—Application—Interim certification. States in part:

(1) Application requirements - Applicants for a medical assistant-certified credential shall submit the following:

(a) Completed application on forms provided by the department;

(b) Proof of completion of high school education or its equivalent;

(c) Proof of successful completion of the required education or approved training program;

(d) Proof of successful completion of an approved examination under WAC 246-827-0200(2), completed within five years prior to submission of an initial application for this credential;

(e) Any fee required in WAC 246-827-990; and

(f) Fingerprint cards for national fingerprint based background check pursuant to RCW 18.130.064(2), if requested by the department.

(2) An applicant who has met all the requirements in subsection (1) of this section, except passage of the examination, may be issued an interim certification.

(a) A person who has an interim certification possesses the full scope of practice of a medical assistant-certified.

WAC 246-827-0300 Medical assistant-registered—Application. states:

An applicant registering for a medical assistant-registered credential shall submit the following:

- (1) A completed application on forms provided by the department;
- (2)(a) Proof of completion of high school education or its equivalent; or
- (b) Proof of enrollment in a health career training or career and technical education program. The training program must comply with all applicable federal and state regulations related to minors in the workforce.
- (3) An endorsement signed by a health care practitioner;
- (4) Any fee required in WAC 246-827-990; and
- (5) Fingerprint cards for national fingerprint based background check pursuant to RCW 18.130.064(2), if requested by the department.

WAC 246-827-0410 Medical assistant-phlebotomist—Application. states:

Application requirements - Applicants for a medical assistant-phlebotomist credential shall submit the following:

- (1) A completed application on forms provided by the department;
- (2) Proof of completion of high school education or its equivalent;
- (3) Proof of successful completion of a phlebotomy program through a postsecondary school or college accredited by a regional or national accrediting organization recognized by the U.S. Department of Education or successful completion of a phlebotomy training program as attested by the phlebotomy training program's supervising health care practitioner;
- (4) Any fee required in WAC 246-827-990; and
- (5) Fingerprint cards for national fingerprint based background check pursuant to RCW 18.130.064(2), if requested by the department.

WAC 246-827-0500 Medical assistant-hemodialysis technician—Qualifications and training. states in part:

(1) Applicants for a medical assistant-hemodialysis technician credential must complete the following requirements:

(a) Proof of a high school diploma or equivalent;

(b) Basic math skills including the use of fractions and decimal points;

(c) Either:

(i) Complete a hemodialysis training program as described in subsection (2) of this section; or

(ii) Have a national credential as a hemodialysis technician which is substantially equivalent to the hemodialysis training program described in subsection (2) of this section.

WAC 246-827-0510 Medical assistant-hemodialysis technician—Application. states:

Applicants for a medical assistant-hemodialysis technician credential shall submit the following:

(1) A completed application on forms provided by the department;

(2) Proof of high school education or equivalent;

(3) Proof of successful completion of an approved training program or proof of national credential as a hemodialysis technician;

(4) Current cardiopulmonary resuscitation certification;

(5) Any fee required in WAC 246-827-990; and

(6) Fingerprint cards for national fingerprint based background check pursuant to RCW 18.130.064(2), if requested by the department.



STATE OF WASHINGTON
DEPARTMENT OF HEALTH
Olympia, Washington 98504

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Department of Health July 1, 2023 through June 30, 2024

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

Audit Period: July 1, 2022 through June 30, 2023	Report Ref. No.: 1035478	Finding Ref. No.: 2023-001
Finding Caption: The Department of Health did not have adequate internal controls over and did not comply with state requirements and its own policies 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.		
Status of Corrective Action: (check one) ☐ Fully Corrected ☒ Partially Corrected ☐ Not Corrected ☐ Finding is considered no longer valid		

Corrective Action Taken:

The Department disagreed with this finding. 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.

Audit Period: July 1, 2022 through June 30, 2023	Report Ref. No.: 1035478	Finding Ref. No.: 2023-002
Finding Caption: 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.		
Status of Corrective Action: (check one) ☐ Fully Corrected ☒ Partially Corrected ☐ Not Corrected ☐ Finding is considered no longer valid		
Corrective Action Taken: <i>The Department configured a new date field in the State Database (ILRS) Action Item entry to record the date when the review of imminent danger occurred. Also, the Department added an Adobe dynamic stamp showing the name, date, and time staff reviewed the complaint for the 2-day imminent danger requirement.</i>		

Audit Period: July 1, 2021 through June 30, 2022	Report Ref. No.: 103388	Finding Ref. No.: 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: <i>The Department has developed new policies and procedures around asset management. The Department has also performed training for key staff around the new policies/procedures, and the inventory was completed in December of 2024. The Department hired an asset specialist to ensure the new processes are maintained.</i>		

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: 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. 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. 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 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.		
Status of Corrective Action: (check one) ☒ Fully Corrected ☐ Partially Corrected ☐ Not Corrected ☐ Finding is considered no longer valid		
Corrective Action Taken: <i>The Department has a full policy around meals with meetings and ensure we follow applicable SAAM requirements. The finding was related to the pandemic and the Department feels that further procedures are not necessary at this time.</i>		

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: 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. 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 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. 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.		
Status of Corrective Action: (check one) ☐ Fully Corrected ☒ Partially Corrected ☐ Not Corrected ☐ Finding is considered no longer valid		
Corrective Action Taken: <i>The Department has developed new policies and procedures around asset management. The Department has also performed trainings for key staff around the new policies/procedures, and the inventory was completed in December of 2024. The Department hired an asset specialist to ensure the new processes are maintained.</i>		

RELATED REPORTS

Financial

We 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 reports issued by the Office of Financial Management and our Office each year.

Performance audits

Initiative 900, approved by voters in 2005, gives the State Auditor's Office the authority to conduct independent performance audits of state and local government entities. Performance audits may include objective analysis on ways to improve program performance and operations, reduce costs and identify best practices.

We issued the separate performance audit reports, I-1163 2024: Following up on selected issues from previous audits, Community Engagement During Contaminated Site Cleanups, Assessing the Effectiveness of Washington's Water Use Efficiency Regulations, and Lead Testing for Children Enrolled in Medicaid which are available on our website, <https://portal.sao.wa.gov//ReportSearch>.

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, Spokane, and Richland. The Department has approximately 3,500 employees. DOH receives funding from state appropriations, license fees, and federal grants. In State Fiscal Year 2024 the Department expended approximately \$1.2 billion. Of that amount, approximately \$188 million was from Covid-19 funds, \$297 million was from federal sources, \$292 million was from the state general fund, \$166 million was from various fees and \$295 million was other dedicated funding.

Contact information related to this report

Contact:	Jeff Arbuckle, External Audit Manager
Telephone:	(360) 701-0798
Website:	www.doh.wa.gov

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Department of Health at <https://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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