



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Department of Fish and Wildlife

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

Kelly Susewind
Director
Department of Fish and Wildlife
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 Fish and Wildlife 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:

- Big game hunting applications, wildlife hunt auctions and raffles
- Fines, forfeits, and seizures
- Fuel cards
- Cash receipting – Non-license revenue
- Purchase cards – Square, PayPal, and Quickbooks payments

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Department of Fish and Wildlife July 1, 2023 through June 30, 2024

2024-001 The Department of Fish and Wildlife did not have adequate internal controls over and did not comply with state and Department fuel card policies.

Background

The Department of Fish and Wildlife has a vehicle fleet for staff to use when performing business-related activities. The Department issues fuel cards for each vehicle and assigns individual Personal Identification Numbers (PINs) to each of its employees to use when making purchases with the cards. These unique PINs assist both program and fiscal management in monitoring which employees make purchases with the cards. The Department's *Agency Issued Fleet Credit Cards Policy* outlines the procedures that employees are required to follow when using them. These policies require employees to enter their PIN at the point-of-sale for each fuel purchase, when prompted and accepted by the system. Fuel card transaction data is compiled into a monthly report by the Department's Fiscal Office, which is shared on the agencywide SharePoint site for review by all levels of management. Additionally, this data is tracked at the license plate level and includes associated account coding, in Enterprise Reporting. This enables managers to review fuel costs in aggregate and supports monthly review with the budget analysts. The Fiscal Office encourages management to review transactions for their respective employees and to notify them of any concerns identified with purchases.

A state policy requires each agency employee to have a Card User Agreement form established, which must be signed by both the employee and the appropriate supervisor before issuing the employee a fuel card. Copies of the signed agreements must be maintained in the Department's files and must be updated no less than once every two years. The requirements applicable to state agencies are outlined in the Department of Enterprise Services (DES) *Enterprise Commercial Card Policy (FO.03.01)*.

The Department also requires that a vehicle mileage report be submitted monthly. All authorized employees operating a licensed vehicle or equipment are responsible for recording the vehicle usage and mileage. This mileage is required to be reported in the Department's Vehicle Mileage Tracking System (VMTS) by the third working day of the following month.

During state fiscal year 2024, Department employees made more than 14,000 fuel purchases totaling about \$2.3 million.

Description of Condition

The Department did not have adequate internal controls over and did not comply with state and Department fuel card policies.

We judgmentally selected 13 unique fuel cards and examined 379 fuel purchases to determine if employees of the Department were entering their PINs and accurate odometer readings at the point-of-sale, which are required to verify mileage in VMTS. We also examined whether these associated vehicle's monthly mileage totals were updated in VMTS.

We found:

- 153 fuel purchases had inaccurate odometer entries. These odometer entries were found to be inaccurate based on the vehicle's odometer recording made at month-end in VMTS. This indicates employees entered inaccurate vehicle mileage when purchasing fuel.
- 16 purchases did not identify the driver of the vehicle. The Department's credit card data, which is used by management to monitor purchases, did not identify the driver; however, the invoices received from the fuel card vendor did include driver identification.

We also requested documentation to determine if the Department had signed card user agreements on file for each employee using the vehicles. We identified 32 employees used the 13 fuel cards mentioned above and found:

- 28 drivers (87 percent) did not have a signed card user agreement with the Department
- Two drivers signed card user agreements, but the agreements were not dated

Cause of Condition

The Department's Fiscal Office relied on management to review fuel card transaction reports and detect any violations of Department policies. It did not perform an independent review of the data.

In addition, management was not aware of the DES requirement to obtain signed card user agreements for all Department staff with access to fuel cards. In some cases, the Department permitted employees to acknowledge having read the Department's fuel card policies through email communication.

The Department said that Fleet Credit Card attestations were completed during a comprehensive evaluation of fleet cards during Spring 2020. The Department also said that due to COVID-19 protocols and employees conducting remote work, the Department elected to accept email confirmations of employees' acknowledgement of fuel card policies and procedures rather than require employees to have signed attestations.

Effect of Condition

By not ensuring employees accurately enter odometer readings at the point-of-sale, the Department is less likely to detect improper fuel purchases and is at an increased risk of improper fuel payments. By not ensuring all driver information is communicated to region management as part of its monthly review of fuel card transactions, the Department is less likely to detect employees misusing state resources.

By not complying with DES requirements to ensure employees have read and signed card user agreements prior to issuing a fuel card to the employee, the employee may not be aware of agency requirements concerning allowable uses of fuel cards, and the Department may not be able to hold its employees accountable for violations of Department fuel card policies.

Recommendations

We recommend that the Department:

- Review the design of its internal controls to determine whether they need to be strengthened to ensure fuel cards are monitored to prevent misuse or noncompliance with Department policies
- Consider whether management review of fuel card transactions should be required and the review documented
- Ensure all employees that are assigned fuel cards have read and signed the required Card User Agreement and retain all copies of signed agreements in accordance with DES requirements
- Review card user agreements every two years to ensure they are current for all staff with access to fuel cards, as required by DES policy

Department's Response

The Department thanks our audit team for our discussions. We are thrilled that their analysis matches our own, and is absent concerns around fraud and misuse, as was found a decade ago.

The recommendations above have been reviewed, and where necessary, implemented. Below, we add context that we were unable to add to the background and conditions.

Regarding signatures; The Department had assurance that employees reviewed the required documentation prior to being issued a PIN and/or Fleet Credit Card. That said, we acknowledge that some attestations were either not formally signed or were not in compliance with the two-year renewal requirement outlined in policy during FY24. This area of compliance is the only area we are working on for a corrective action plan regarding this finding, and it has now been completed.

Regarding the fleet card file and internal controls; The Auditor's report appears to assume that internal control over Fleet Card use relies solely on the Fleet Credit Card File, which captures all transactions made using the commercial fleet credit card. In practice, however, the Department employs multiple layers of internal control to more comprehensively monitor and manage Fleet Card activity.

These controls include monthly budgetary reviews, required mileage reporting through the Vehicle Mileage Tracking System (VMTS), and the agency-wide publication of fuel transaction data via SharePoint. Both fuel expenditures and mileage data are tracked at the license plate level and are reflected in Enterprise Reporting, which enables managers to compare fuel consumption trends against vehicle usage. This level of transparency supports review and an ability to address abnormalities.

Regarding PINs; While the Department does require employees to enter their PINs during fuel purchases, this control is dependent on the capability and configuration of the POS systems in use by the vendor. A small fraction of vendor terminals do not prompt for or require a PIN and the Department cannot change this.

While we acknowledge that improvements are needed to enhance compliance with documentation requirements, after reviewing internal controls with a risk/mitigation model, we believe our internal controls are adequate.

Auditor's Remarks

We maintain the Department's primary internal control, according to Department staff, to ensure all fuel card transactions are adequately supported and legitimate is to communicate and require region management and program management to review all fuel card transactions and compare fuel purchases with VMTS records and follow-up on any inconsistencies. During the audit, we received no documentation demonstrating that these reviews occurred. While the Department asserts that there are budgetary reviews over fuel card transactions, in our judgment this review is not sufficient to detect improper fuel card transactions.

We also maintain that the Department should review fuel card transactions to determine allowability of individual fuel purchases through a reconciliation of fuel purchases with VMTS records and fuel receipts in the event that it cannot require PINs on all POS transactions.

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

Applicable Laws and Regulations

Washington Department of Enterprise Services, Policy F0.03.01 *Enterprise Commercial Card Policy* states in part:

Making sure a Card User Agreement form has been established for the agency and is signed by both the card user and the appropriate approving official before issuing the card, and maintain copies of the signed agreements in the agency's files. Agencies are encouraged to review and update card user agreements as frequently as needed but no less than once every two years.

Designating an approving official(s) who is responsible for monitoring, reviewing, and approving the purchases and taking appropriate disciplinary actions, consistent with applicable agency policies, for misuse of the credit card.

Educating cardholders, card custodians, and card users on policies and proper use of the card.

Developing agency specific policies and procedures in accordance with state policies:

- State Ethics laws shall be considered when developing agency policies.
- Proper internal controls and oversight shall be in line with SAAM Chapter 20

Washington State Department of Fish and Wildlife, Agency Issued Fleet Credit Cards Policy, states in part:

Fleet credit cards are to be used for official DFW business for the purpose of purchasing vehicle, vessel, and/or equipment fuel and maintenance. Fleet credit cards are assigned to the asset, not the employee.

These cards are to be used to purchase fuel and maintenance for the vehicle, vessel, or piece of equipment. Odometer readings and assigned PIN number (Driver ID number) are required to be entered at the point of sale.

Receipts for fuel are not required for vehicles.

The Department's *Vehicle Mileage Tracking System - Users Manual* states in part:

OFM regulation #70.40.10 requires state agencies to maintain a record of all state-owned vehicle usage in a log on a regular basis. WDFW has determined that a mileage report will be submitted on a monthly basis. Vehicle mileage reports provide a number of benefits. They are used to keep track of the status of our overall fleet. This is critical information for demonstrating the need for replacement vehicles and additional resources. This information is necessary for recovering the cost of vehicle operations from federal and local contracts, and provides a way of tying the cost of vehicle operations to the activities that use them. Accurate mileage reports are needed to justify to OFM and the State Auditor certain types of vehicle usage, such as personally assigned vehicles.

Mileage reports are required for all agency-owned licensed vehicles and equipment such as cars, pickups, flat beds, dump trucks, boom trucks, graders, dozers, and excavators. Every vehicle, including those not used in a month, must be reported on each month.

Any authorized employee operating a licensed vehicle or equipment is responsible for recording the daily vehicle usage.

All licensed vehicles/equipment are assigned to an individual who is responsible for:

- Ensuring the mileage report has been summarized and filled out properly
- Input of summarized mileage information into the Vehicle Mileage Tracking System (VMTS)
- Notifying Purchasing when a vehicle has been transferred or surplusd
- Notifying General Accounting when there is a change in vehicle assignment or contact responsibility

Mileage reports are to be entered in VMTS by the 3rd working day of the month.

Employees responsible for WDFW vehicles need to maintain the original mileage reports for each of your assigned vehicles and have them readily available if requested by a Federal, State, or Internal auditor or a member of the Fiscal Office staff. The record retention period for the Monthly report of Daily Vehicle Usage form is seven years.

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Department of Fish and Wildlife July 1, 2023 through June 30, 2024

2024-002 The Department of Fish and Wildlife did not have adequate internal controls over and did not comply with state regulations for conducting auctions and raffles for wildlife hunts.

Background

State law (RCW 77.32.530) authorizes the Department of Fish and Wildlife to conduct, or contract with a nonprofit wildlife conservation organization (referred to as “organization”) to conduct auctions for special wildlife hunts such as bear, cougar, moose, bull elk, bighorn sheep and bighorn ram. In addition, the Department is authorized to conduct raffles or contract with organizations to conduct up to 30 big game and wild turkey raffles each year. Washington Administrative Code (WAC) 220-412-040 *Washington raffle hunts* and WAC 220-412-060 *Washington auction hunts* outline the requirements for soliciting bid proposals from organizations for auctions and raffles and procedures for the Department to follow during the auctions or raffles, including the following:

- Notifying the public about the raffle hunt opportunity and offering raffle tickets for sale
- Informing the public of the date, time and location of the auction or raffle
- Ensuring public access to the raffle drawing
- Accounting for the number of raffle tickets sold and funds received
- Selecting one winner and two alternates at the time of the raffle drawing
- Notifying raffle winners and alternates by telephone and writing via certified mail. If the winner fails to contact the Department within 15 business days of the drawing, the Department will then contact the first alternate and offer them the raffle hunt. If the first alternate fails to contact the Department, it will contact a second alternate and offer them the raffle hunt within 10 business days after the first alternate has been disqualified.

The Department solicits bids from organizations interested in conducting wildlife hunt auctions or raffles. Before awarding a contract to an organization to conduct an auction or raffle hunt, the Department is required to solicit and review proposals organizations submit to ensure they include the details of the event, expected revenue the auction or raffle will generate, the organization's past experience in conducting auctions or raffles, marketing strategies they will use, and the proposed portion of auction or raffle revenue they will retain. The Department's Director selects the appropriate organization to conduct the auction or raffle. The Department then enters into a contract with the selected organization to administer the auction or raffle on the Department's behalf.

After a public auction is held, the organization is required to notify the Department of the auction winner, including their name, address and telephone number within two days of the auction. The organization must also give the Department the state's share of revenue generated from the auction within 30 days. These requirements also apply to raffle hunts.

During state fiscal year 2024, the Department collected \$461,580 in auction revenues and \$551,031 in revenues from raffle hunts.

Description of Condition

The Department did not have adequate internal controls over and did not comply with state regulations for conducting auctions and raffles for wildlife hunts.

The Department contracted a total of nine auctions. We judgmentally selected and examined five of the nine auctions organizations conducted to determine if they conducted them in accordance with state regulations and contract provisions. We found:

- Bid proposals for two organizations did not contain the expected date, time and place of the proposed auction or the expected number of participants
- Four organizations did not notify the Department of the name and address of the winning bidder within two days of the special permit auction. These notifications were between nine and 108 days late.
- Four organizations did not deliver the Department's portion of the auction revenue within 30 days of the special permit auction, and in one of these instances, the Department did not receive the revenue during the audit period.
- One organization did not give the Department the appropriate portion of the auction revenue, totaling \$21,300, as stated in the organization's contract.

The Department conducted 13 raffles during the audit period and contracted with a nonprofit organization to conduct another hunt raffle. We judgmentally selected and examined six raffles the Department conducted and the raffle the nonprofit organization conducted to determine if they conducted the raffles in accordance with state regulations and contract provisions.

We found:

- The organization's proposal did not include the organization's articles of incorporation, nor the date, time and place of the proposed raffle drawing
- The organization did not provide documentation to the Department demonstrating that one winner and two alternates were drawn
- None of the six Department raffles had documentation demonstrating that one winner and two alternates were notified of the results by telephone and writing via certified U.S. mail. The Department provided letters it sent to the raffle winners, but did not have documentation demonstrating the letters were mailed to the recipients. In addition, the Department did not mail letters to notify the two alternates of their selection.

Cause of Condition

Management said it chose not to retain certified mail receipts to demonstrate the Department notified the raffle winners in writing, as required by state regulations. Program management did not thoroughly review proposals to ensure the proposals met all requirements before executing contracts.

In addition, program management did not adequately monitor auctions to ensure the results were properly communicated to the participants. They also failed to monitor the organizations conducting the auctions to ensure they paid out auction revenues on time, and did not ensure payment was received according to state regulations and contractual requirements.

Effect of Condition

By not ensuring auction and raffle proposals contain all required information, the Department is at risk of improperly awarding a contract to a nonprofit organization that fails to meet the minimum state requirements for a wildlife hunt. Without documenting the selection and notification of auction and raffle hunt winners, the Department cannot ensure auctions and raffles are conducted in accordance with state laws and regulations.

Failing to monitor the organizations conducting auctions and raffles for the Department makes it less likely that the Department will detect contract violations and more likely that the auction revenues would not be collected on time.

Recommendations

We recommend the Department:

- Strengthen its contract monitoring of organizations to ensure they pay out auction revenues in full and within 30 days in accordance with state regulations and contract terms and conditions
- Review contractual requirements to ensure all contract terms and conditions are met, and ensure that they comply with state regulations
- Review all auction and/or raffle proposals organizations submit to ensure they contain the minimum required information
- Maintain documentation to demonstrate it contacts raffle winners and alternates by writing via certified U.S. mail and telephone, in accordance with state regulations
- Determine if any unpaid auction revenues should be given to the state, and consider taking action to address any outstanding payments owed to the Department, as necessary

Department's Response

The Department concurs with the audit team that all the revenue went to the right place and the opportunity went to the right people. It is also true that documentation was not available to support the use of certified mail, communication with alternates, and the 10% retaining agreement. However, we respectfully do not concur with the conclusion that this reflects a lack of internal controls, as measured a risk assessment framework.

To strengthen program administration and align regulatory language with operational needs, the Department will initiate the CR (rulemaking) process to revise WAC 220-412-040 and 220-412-060. These WACs currently contain overly prescriptive detail regarding solicitation and alternate selection. Revising these rules will allow the Department to establish appropriate procedures that uphold fairness and transparency while enabling operational flexibility. The updated WACs will focus on core regulatory requirements, with administrative processes to be managed through policy or contractual terms as appropriate.

Auditor's Remarks

We thank the Department for its cooperation during this audit.

Based on the signed contract for one wildlife hunt auction, it does not appear that the Department granted the organization the authority to withhold any auction proceeds from the state. As such, our recommendations include for the Department to determine if any unpaid auction revenues should be remitted to the state.

We also maintain that the Department's internal controls were not adequate to prevent noncompliance with state regulations for conducting wildlife hunt auctions and raffles based on the noncompliance identified from our audit being both significant and pervasive.

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

Applicable Laws and Regulations

Revised Code of Washington (RCW), Title 77, Fish and Wildlife, Section 77.32.530, Hunting big game – Auction or raffle – Procedure, states in part:

- (3) The director shall establish the procedures for the hunts, which shall require any participants to obtain any required license, permit, or tag.

Washington Administrative Code (WAC) 220-412-040 - Washington raffle hunts, states in part:

4. The organization interested in conducting a raffle for an authorized hunt shall submit a proposal outlining its experience and plan to conduct a raffle. The proposal shall include:
 - a. Name of the organization, articles of incorporation, and contact person.
 - b. The date, time, and place of the proposed raffle drawing.
 - c. The approximate number of raffle tickets expected to be sold.
 - d. Past experience in conducting raffles.
 - e. Marketing strategies to be used.
 - f. Portion of revenue proposed to be retained by the organization.
5. The director will select an organization to conduct a raffle.
 - a. Revenue potential to the department will be a primary criterion in applicant selection.
 - b. The department shall enter into a contract with the organization identifying specific terms of the contract.
 - c. The director may authorize the organization to sell raffle tickets for the department and retain a portion of the revenue from the tickets sold.
6. The following are rules for raffles conducted by a director authorized nonprofit wildlife conservation organization:
 - a. The organization shall notify the public about the raffle hunt opportunity and offer raffle tickets for sale.
 - b. The public must be informed of the date, time, and place of the raffle, and the organization must hold the drawing as specified.
 - c. The drawing must be accessible to the public
 - e. One winner and two alternates shall be drawn at the drawing.

- f. The organization shall notify the department of the name, address, and telephone number of the raffle winner and two alternates immediately (but no later than two business days) after the drawing.
 - g. The department's share of the raffle revenue shall be delivered to the department within 30 (thirty) business days of the drawing.
- 7. The following are rules for raffles conducted by the department.
 - d. One winner and two alternates shall be drawn at the drawing.
- 8. The department will notify the winner and two alternates by telephone and by certified mail. The department will obtain enough information from the winner to issue the appropriate hunting license and transport tag(s).
- 9. If the winner does not contact the department within 15 business days of the drawing, the first alternate will be contacted and offered the raffle hunt. If the first alternate cannot be contacted within 10 business days after the winner disqualification deadline, the second alternate will be contacted and offered the raffle hunt. If the second alternate cannot be contacted within 10 business days after the first alternate disqualification deadline, the raffle hunt will not be offered by the department.

WAC 220-412-060 - Washington auction hunts, states in part:

- 2. When an auction hunt is adopted by the commission, the director shall solicit nonprofit wildlife conservation organizations (hereafter referred to as "organizations") to bid to market and conduct a public auction for the special auction hunt. The department of fish and wildlife shall solicit bids consistent with established state competitive bid rules.

The organization interested in conducting an auction for an authorized hunt shall submit a proposal outlining its experience and plan to conduct a public auction. The proposal shall include:

- a. Name of the organization, articles of incorporation, and contact person.
- b. The date, time, and place of the proposed public auction.
- c. The approximate number of people expected to attend the auction
- d. Past experience in conducting auctions.
- e. Marketing strategies to be used.
- f. Portion of revenue proposed to be retained by the organization.

4. The organization shall notify the public about the auction hunt opportunities.
 - d. The organization shall award the hunt to the highest qualified bidder who will then become the auction hunt hunter.
 - e. The organization shall notify the department of the name and address of the successful bidder within two days of the auction.
 - f. The department's share of the auction revenue shall be delivered to the department within 30 days of the auction.

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 a report issued by the Office of Financial Management in March of each year.

INFORMATION ABOUT THE DEPARTMENT

The Department of Fish and Wildlife was established by the state Legislature in 1994 and is dedicated to preserving, protecting, and perpetuating the state's fish, wildlife, and ecosystems while providing sustainable fish and wildlife recreational and commercial opportunities.

Department policy is guided by the Washington Fish and Wildlife Commission composed of nine citizen members who serve six-year terms and are appointed by the Governor and confirmed by the Senate. Department operations are led by a Director appointed by the Commission, as well as an Executive Management Team.

The Department is headquartered in Olympia and operates six regional offices throughout the state. The Department collected approximately \$59 million in recreational license revenues and approximately \$6.6 million in commercial license revenues in fiscal year 2024. The Department is staffed with approximately 2,250 full- and part-time employees and partners with volunteers who donate over 45,000 hours annually to fish and wildlife conservation activities. The Department's operating budget for 2023-2025 was approximately \$760 million.

Contact information related to this report	
Contact:	Mario Cruz, Chief Internal Auditor
Telephone:	360.918.3824
Website:	wdfw.wa.gov

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Department of Fish and Wildlife 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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