



# Statewide Accountability Report

July 1, 2006 through June 30, 2007

A summary of accountability reports of state government and higher education institutions issued by the State Auditor's Office.



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



## Washington State Auditor Brian Sonntag

June 24, 2008

I am pleased to present the results of our accountability audits for fiscal year 2007. In general, this report reflects that the vast majority of state agencies are doing a good job of safeguarding public resources and following state laws and regulations. We hope this overview of our state agency accountability audits in the past year will be used as a tool to further promote accountability and improve services.

Each of the reports referenced here can be viewed in their entirety at our Web site, [www.sao.wa.gov](http://www.sao.wa.gov) in the Reports section. Copies of this report are available in the same section, under Statewide Accountability.

If you have questions regarding this report, please contact Communications Director Mindy Chambers at (360) 902-0091 or [chamberm@sao.wa.gov](mailto:chamberm@sao.wa.gov).

Sincerely,

**BRIAN SONNTAG, CGFM**

WASHINGTON STATE AUDITOR

### Mission Statement

The State Auditor's Office independently serves the citizens of Washington by promoting accountability, fiscal integrity and openness in state and local government. Working with these governments and with citizens, we strive to ensure the efficient and effective use of public resources.

# Financial Accountability Roles and Responsibilities

The duties of public officers and agencies as they pertain to accountability over public resources are spelled out in state law, as are enforcement powers and penalties for noncompliance with financially related laws and regulations.

These responsibilities are designed as a system of checks and balances that provide the foundation for effective fiscal management, including efficient accounting and reporting, and that promote more efficient public management.

## Governor

The Governor, through the Director of the Office of Financial Management, is to “devise and supervise a modern and complete accounting system for each agency to the end that all revenues, expenditures, receipts, disbursements, resources, and obligations of the state shall be properly and systematically accounted for.” (RCW 43.88.160(1))

The accounting system is to provide accurate, timely records and reports of all financial affairs of the state and to do it in detail sufficient to allow OFM to provide a centralized financial management system. To this end, OFM maintains the accounting procedures manual to be used by state agencies.

OFM also is responsible for developing and maintaining a system of internal controls and internal audits to safeguard state resources; to ensure the accuracy and reliability of accounting data; to promote operational efficiency; and to encourage adherence to accounting and financial control policies.

The law requires OFM to report by December 31 of each year on the status of audit resolution to the appropriate committees of the Legislature, the State Auditor’s Office and the Attorney General’s Office. The Audit Resolution Report is to include information on the actions taken as a result of an audit, including types of personnel actions, costs and types of litigation, and the value of recouped goods or services.

The law states the Director of the Office of Financial Management will “cause corrective action to be taken within six months, such action to include, as appropriate, the withholding of funds as provided in RCW 43.88.110.” (RCW 43.88.160(6)(d))

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## **State Treasurer**

The State Treasurer also has a role in management of the state's financial resources. As the chief fiscal officer, the State Treasurer is responsible for keeping the books and managing taxpayers' money from the time it is collected until it is spent on programs funded by the Legislature. The Treasurer's Office provides banking, cash management, investment, debt issuance, and accounting services for state agencies.

The Office is to keep a correct and current account of all money it receives and disburses, by fund or account. This information is regularly updated and reported.

## **State Auditor**

The State Auditor's Office is responsible for independent audits of state agencies. The Auditor's Office examines the financial transactions of agencies, compliance with state laws and agency policies and, as of December 2005, conducts performance audits. The Office also performs the annual State of Washington Single Audit of federal money spent by state agencies.

The Office has the authority to take exception to specific expenditures by agencies or to other practices related to an agency's financial transactions.

The results of these audits are reported to the agencies, the public, the Legislature and OFM. The Auditor's Office reports instances of possible misappropriation, misfeasance, malfeasance or nonfeasance to the Attorney General's Office. We also refer reports of actions that may be violations of the state ethics laws to the state Executive Ethics Board.

## **Joint Legislative Audit and Review Committee (JLARC)**

This Committee is part of the Legislative branch of state government. It may audit the financial transactions of any agency and perform management surveys and program reviews, as well as performance audits and program evaluations at the direction of the Legislature. It has the authority to examine the financial records of any agency, official, or employee.

JLARC makes reports to the Legislature regarding whether agencies are making expenditures consistent with legislative intent. It may take exception to specific expenditures or financial practices of any agencies and also may make recommendations for promoting frugality and economy in agency affairs to improve fiscal management.

## **Higher Education**

Higher education entities are divided into two groups: community and technical colleges, and colleges and universities.

The community and technical college system is generally controlled and supervised by the State Board for Community and Technical Colleges, whose duties include preparation of a single budget for the system, establishment of guidelines for disbursement of funds and other financial procedures necessary to supplement general requirements set forth by the Office of Financial Management, the ability to sell, exchange, or convey any or all interest in any community college real and personal property, and the establishment of minimum standards for community college admission and enrollment

policies, curriculum content, and instructional and key administrative personnel qualifications.

Community and technical colleges range in size from very small to the third-largest higher education institution in the state. Many of the controls in these colleges are moving to decentralized locations, which increases audit risk depending upon the amount of monitoring performed by the institution.

Washington's four-year universities and colleges were created by state law. Each institution has adopted rules governing operations and is subject to certain federal regulations regarding grant expenditures.

These institutions range in complexity from fairly simple and small in size to very complex. Operations may include instruction, research, police, broadcasting, printing and publications, stores, patents and licensing agreements, facilities construction and maintenance. There are also various operations that provide goods and services for a fee to students and the general public, such as housing and food services, hospitals, museums, libraries, intercollegiate athletics, parking, creamery, motor pools, laundries, bookstores, etc. Many of the controls in these institutions are decentralized.

In addition, many two- and four-year colleges and universities have established non-profit organizations or foundations that engage in fund-raising on their behalf. Their activities are governed in part by an Attorney General's Office opinion issued in 1993.

### **State Employees**

State law is clear on the responsibility of state employees to comply with the law. It says:

"No state officer or employee shall intentionally or negligently: Over-expend or over-encumber any appropriation made by law; fail to properly account for any expenditures by fund, program, or fiscal period; or expend funds contrary to the terms, limits, or conditions of any appropriation made by law." (RCW 43.88.290)

The law also details the penalties for violations. It states that the Attorney General may initiate a civil action to prevent any such violation. It allows judges to assess damages, and fines from an employee found to be in violation, and possible job loss.

In addition, the Legislative Auditor, with the agreement of the Joint Legislative Audit Review Committee, may refer audit findings stemming from a performance audit or its other work to the Attorney General's Office if the Legislative Auditor suspects a violation of state law, or misfeasance, or nonfeasance on the part of any state officer or employee.

## Our audit approach

The Washington State Auditor's Office regularly audits more than 160 state agencies ranging in size from the Department of Social and Health Services to the Red Raspberry Commission. All public colleges and universities in Washington are considered state agencies and are subject to audit.

Our Office audits the following areas:

- Areas that pose the highest risk for misappropriation, misuse or loss of public funds or for noncompliance with state laws and regulations. This report includes a summary of the results of such audits.
- The State of Washington's General Purpose Financial Statements. The most recent Comprehensive Annual Financial Report, which includes these statements, was issued by the Office of Financial Management in December 2007 and is available at <http://www.ofm.wa.gov/cafr>.
- More than \$9 billion in federal funds received by the state. The fiscal year 2006 State of Washington Single Audit Report was issued by the Office of Financial Management in March 2007 and is available at [www.ofm.wa.gov/singleaudit](http://www.ofm.wa.gov/singleaudit).
- Local funds kept by agencies that are not in the care or custody of the Office of State Treasurer. Our most recent Local Funds Report was issued in November 2007 and is available at [www.sao.wa.gov/reports/LocalFunds](http://www.sao.wa.gov/reports/LocalFunds).
- The performance of state and local governments.

We also have responsibilities in three other areas:

- Investigations of potential frauds found in our audits or reported to us by state agencies.
- Investigations of whistleblower assertions filed by state employees.
- Issues of concern regarding state and local governments reported to us by citizens.

### Accountability Audits

The scope of our accountability audits is twofold. First, financial records are audited to ensure public funds are accounted for and controls are in place to protect public resources from misappropriation, loss or misuse. Second, we audit to ensure agencies adhere to

laws and regulations relating to financial matters.

The State Auditor's Office has many competing responsibilities when conducting audits. Our risk-based approach helps ensure our efforts are properly balanced in order to fulfill these responsibilities. We look at areas that are the most important to the citizens of Washington, our audit clients, the Legislature and other policymakers.

The concept of risk-based auditing is driven by the fact that an auditor cannot audit all activities of an entity. This is compounded by the fact that audit resources are limited and audit risk is not. An auditor must therefore decide what is most important to audit. This is done by conducting a risk assessment, which is designed to identify areas of risks, to prioritize those risks and to allocate audit resources accordingly. Properly designed risk-based auditing will ensure the significant areas are audited in the most effective and efficient manner.

The public expects the State Auditor's Office will detect important financial and compliance-related events. We focus our audits on areas where taxpayers' dollars are most vulnerable to misuse, abuse and misappropriation.

Although an entity's risk assessment is substantially done as part of the planning process at the beginning of an audit, it is very much an ongoing effort and may result in changes or adjustments to audit strategies/objectives in response to new information found during the audit.

### **Professional judgment**

In planning an audit, auditors perform a risk assessment by evaluating many factors, including:

- Areas of interest to potential users of the audit report.
- An agency's unique mission and function and the related audit risks.
- An agency's control environment or "tone at the top" regarding accountability for public resources.
- An agency's internal controls over financial statement reporting and safeguarding of public assets.
- An agency's audit history, including management's cooperation and responsiveness to prior audit recommendations.
- An agency's fiscal activity for unusual patterns as compared to its history and established auditor expectations.

We use many techniques to detect misappropriation or misuse of public assets and violations of state laws. Some of those are described below.

- Computer-assisted auditing techniques help us assess risk and accountability. Once we download an audit client's financial transactions, we have software applications that can help us find transactions that are most likely to be fraudulent or out of compliance with laws and regulations. These techniques often help us audit expenditures, but they can be used for any type of financial transaction.
- We use analytical procedures to identify account balances that differ from an informed expectation. We often use these procedures to audit revenue streams, looking for activity that could point to a loss or misuse of public assets. These techniques tend to be very efficient and provide strong indicators that additional work may be needed to determine whether loss or misappropriation has occurred.
- We audit computer applications looking for access security and other safeguards. These audits are of enormous value in pointing out conditions that could allow misappropriation or loss to occur without detection by management or conditions that could allow destruction of data. Recommendations from these audits have helped state agencies tighten controls over access to computer systems. These audits also have helped our auditors identify areas in which assets are most at risk.

Risk-based auditing allows the State Auditor's Office to optimize the use of our limited audit resources and produce practical and value-added recommendations that help improve state government. The State Auditor's Office is proud to have been a pioneer in developing the art of risk-based auditing since 1994. We are also pleased that risk-based auditing is widely recognized today as the best method for conducting efficient and effective audits, as evidenced by continuing changes in professional auditing standards that emphasize its importance and value.

### **Performance audits**

In November 2005, the voters of Washington approved Initiative 900, which requires the State Auditor to conduct independent, comprehensive performance audits of state and local governments. It specifies that the performance audits be conducted in accordance with Governmental Auditing Standards, which are issued by the Comptroller General of the United States Government Accountability Office. Performance audit reports and general information regarding performance audits are available at [www.sao.wa.gov](http://www.sao.wa.gov).

## Quality Assurance

Our Quality Assurance Program focuses on the effectiveness of our system for ensuring that audit policies, procedures and other centralized audit guidance reflect current professional standards and a risk-based audit philosophy. The system for achieving these objectives is a team called Team Audit Support.

In addition to independently assessing the effectiveness of Team Audit Support's processes for providing audit guidance to all audit personnel around the state, Quality Assurance assesses the staff's understanding and application of the Office's centralized audit policies by conducting quality assurance reviews of audits conducted throughout the year. These reviews consist of an analysis of actual audit work using specialized check lists designed to help identify items such as opportunities to improve staff training in specialized audit areas; develop better audit tools to increase audit efficiency; and clarify existing or develop new audit policies and procedures.

The Office's quality assurance program provides an objective and effective process for evaluating audit quality on an ongoing basis. This helps ensure audits of governmental entities in Washington state reflect the highest professional auditing standards, and provide citizens with accurate and reliable financial information about their government.

## Fraud Program

The State Auditor's Office maintains an exceptional program of fraud prevention, detection and education. Fraud prevention and detection are integral parts of our risk-based audit approach. This approach has produced more meaningful information and more recommendations on how to improve accountability in government.

Our Fraud Manager monitors all fraud cases throughout the state. In addition, each of our audit teams has designated a fraud specialist.

Our fraud training for our own staff and for financial managers in state agencies and local governments provides real value. Annually, we train more than 2,500 government employees on fraud prevention and detection. While it is difficult to quantify how much fraud is prevented by these efforts, we believe it to be significant.

More information is available at [www.sao.wa.gov/fraud](http://www.sao.wa.gov/fraud).

## Whistleblower Program

The State Auditor's Office administers the State Employee Whistleblower Program, which was created in 1982. The goal of this program is to give state employees an avenue to report suspected improper govern-

mental actions with protection against retaliation. The Washington State Human Rights Commission is responsible for investigating claims of retaliation filed under the Act.

Under the Whistleblower Act (RCW 42.40), an improper governmental action is defined as an action by a state employee that results in:

- Gross waste of public funds
- Gross mismanagement
- A violation of a state or federal law or rule
- A significant danger to public health or safety
- Preventing dissemination of scientific opinion or alters technical findings.

Personnel-related actions such as dismissals, grievances and disciplinary actions are specifically excluded as other avenues are available to address these issues.

Information regarding the Whistleblower Program is available at **[www.sao.wa.gov/whistleblower](http://www.sao.wa.gov/whistleblower)**.

### **Citizen Hotline Program**

The State Auditor's Citizen Hotline opened in July 2007 under the provisions of Engrossed Senate Bill 5513, passed by the 2007 Legislature. The Hotline provides an avenue for citizens, government employees and contractors to:

- Recommend ways to improve efficiency.
- Report waste, fraud and abuse.
- Report outstanding achievement and efficiency in government.

Reports and assertions can pertain to all state and local governments, employees and contractors. Hotline users' confidentiality is maintained until a report is issued, at which time all records become subject to public records laws. State employees who wish to ensure their confidentiality permanently may contact the Auditor's State Employee Whistleblower Program.

The hotline has three points of contact:

- A toll-free phone number: 1-866-902-3900.
- The State Auditor's Web site: **<http://www.sao.wa.gov/Hotline/default.htm>**
- Mail: Washington State Auditor's Office  
ATTN: Hotline  
P.O. Box 40031  
Olympia WA 98504-0031

## Comprehensive Annual Financial Report (CAFR)

The State Auditor's Office performs an annual audit of the state-wide combined financial statements as required by state law (RCW 43.09.310). These financial statements are included in the Comprehensive Annual Financial Report (CAFR) prepared by, and available from, the Office of Financial Management at <http://www.ofm.wa.gov/cafr/>. This report is designed to present the financial position and the results of operations of the state of Washington. The Office of Financial Management prepared the first CAFR in 1982. The fiscal year 2007 report was issued in December 2007. Our Office has audited this report since its inception and has issued unqualified opinions every year since 1987. An unqualified opinion means that the financial statements are fairly stated.

The CAFR reflects the financial activities of all funds, organizations, institutions, agencies, departments and offices that are part of the state's financial operations. For the fiscal year ended June 30, 2007, total state revenues were approximately \$54 billion and total state expenditures/expenses were approximately \$41 billion. Most of this difference was caused by investment gains that resulted in pension fund revenues exceeding expenses by nearly \$11 billion.

Since 1987, the state has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This award recognizes conformance with the highest standards for preparation of state and local government financial reports.

Our audit of the financial statements is conducted in accordance with governmental auditing standards generally accepted in the United States of America. These standards require us to plan and perform audits to obtain reasonable assurance about whether financial statements are free of significant misstatement. An audit includes examining evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation of the overall financial statement presentation.

## **Federal Compliance**

The Single Audit Act of 1984 (and subsequent amendments) established uniform, entity-wide audit requirements for state and local governments receiving Federal financial assistance. Pursuant to the Act, our Office audits the State's expenditures of Federal funds in accordance with the Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Single audits, as they are known, include an assessment of agencies' internal controls over Federal programs, tests of those controls, and tests of compliance with Federal requirements. The State reported \$9.7 billion in Federal assistance for fiscal year 2007, including grants, loans, commodities, vaccines and other forms of aid.

We audited the following Federal programs administered by state agencies for the fiscal year ended June 30, 2007:

### **Department of Social and Health Services**

- *Food Stamps*
- *Basic Rehabilitation Services*
- *Temporary Assistance to Needy Families*
- *Child Support Enforcement*
- *Childcare Cluster Grant (with Department of Early Learning)*
- *Substance Abuse Block Grant*
- *Social Services Block Grant*
- *Social Security, Disability Insurance/Supplemental Security Income*
- *Medicaid*

### **Employment Security Department**

- *Unemployment Insurance*

### **Department of Health**

- *Capitalization Grants for Drinking Water*
- *Centers for Disease Control – Investigation Technology*
- *National Bioterrorism Hospital Preparedness*

## **University of Washington**

- *Sea Grant Support*
- *Gaining Early Awareness and Readiness (with Higher Education Coordinating Board)*
- *Maternal and Child Health*

## **Office of Superintendent of Public Instruction**

- *Child Nutrition Center*
- *Special Education Cluster*
- *Title II Improving Teacher Quality*

## **Department of Community, Trade, and Economic Development**

- *Weatherization Assistance*

## **Department of Natural Resources**

- *Cooperative Forestry Assistance*
- *Cooperative Endangered Species Conservation Fund*

## **Recreation and Conservation Office**

- *Pacific Coast Salmon Recovery*

## **Department of Fish and Wildlife**

- *Fish and Wildlife Cluster*

## **Military Department**

- *Chemical Stockpile Emergency Preparedness*

## **Department of Ecology**

- *Capitalization Grants for Clean Water*
- *Nonpoint Source Implementation*

## **Department of Labor and Industries**

- *Crime Victim Compensation*
- *Occupational Safety and Health*

All together, our Office identified 20 conditions or concerns significant enough to be reported as federal findings. The 2007 Single Audit Report, which contains the details of those findings as well as the overall results of the audit, is issued by the state Office of Financial Management and can be found at [www.ofm.wa.gov/singleaudit/](http://www.ofm.wa.gov/singleaudit/).

## State agencies without findings

The following is a list of accountability audits that we conducted at state agencies during fiscal year 2007 that did not have any conditions resulting in an accountability finding. We do not audit all state agencies on an annual basis.

Commission on African American Affairs	Department of Personnel
Department of Agriculture	Professional Educators Standards Board
Department of Archaeology and Historic Preservation	Department of Retirement Systems
Commission on Asian Pacific American Affairs	Department of Revenue
Office of Attorney General	Washington State Patrol
Columbia River Gorge Commission	Office of Superintendent of Public Instruction
State Board of Community and Technical Colleges	Department of Transportation
Department of Community, Trade and Economic Development Department of Ecology	Office of State Treasurer
Department of Corrections	Department of Veterans Affairs
Employment Security Department	Board of Volunteer Firefighters
Department of Financial Institutions	Bates Technical College
Office of Financial Management	Big Bend Community College
Freight Mobility Strategic Investment Board	Cascadia College
Gambling Commission	Clark College
Department of General Administration	Community Colleges of Spokane
Department of Health	Green River Community College
Commission on Hispanic Affairs	Highline Community College
Governor's Office of Indian Affairs	Lake Washington Technical College
Office of the Insurance Commissioner	Pierce College
State Investment Board	Skagit Valley College
LEOFF Plan 2 Retirement Board	South Puget Sound Community College
State Law Library	Tacoma Community College
Department of Licensing	Walla Walla Community College
Life Sciences Discovery Fund Authority	Whatcom Community College
Liquor Control Board	Eastern Washington University
Marine Employees Commission	The Evergreen State College
Department of Natural Resources	Spokane Intercollegiate Research and Technical Institute
Parks and Recreation Commission	Washington State University
	Western Washington University
	Central Washington University

## State agencies with findings

This section encompasses all state agencies in which we reported accountability findings during fiscal year 2007. You may read the entire text of these findings by going to [www.sao.wa.gov](http://www.sao.wa.gov), selecting “reports” and searching by the audit report number.

### Washington State Historical Society – Audit Report No. 6746

1. The Washington State Historical Society’s internal controls over the State Capitol Museum’s cash-receipting are inadequate.
2. The Washington State Historical Society has not completed a catalog or inventory of its historical artifacts.

### Department of Labor and Industries – Audit Report No. 6703

1. The Department did not comply with rules limiting payments for prescription medications dispensed to a 30-day supply.
2. The Department does not adequately monitor claims when opioids are prescribed to injured workers.
3. The Department’s internal controls are inadequate to ensure warrants are safeguarded.
4. The Department’s Pension Payment System’s internal controls are inadequate to ensure public resources are safeguarded.

### Washington State Lottery Commission – Audit Report No. 6695

1. The Commission did not comply with state laws and regulations regarding eight personal service contracts awarded to four vendors.

### Department of Social and Health Services – Audit Report No. 6761

1. The Department of Social and Health Services, Children’s Administration, did not perform adequate monitoring for background checks of foster care providers.
2. Public funds were misappropriated at the Department of Social and Health Service’s Division of Child Support.
3. The Department of Social and Health Services does not adequately monitor contracts with Crisis Residential Centers to ensure compliance with state law and contract requirements.
4. The Department of Social and Health Services does not have adequate controls to ensure all payments made through its Social Services Payment System are supported and approved.

### Department of Early Learning – Audit Report No. 6749

1. The Department of Early Learning did not have internal controls in place or perform adequate monitoring to ensure background checks are performed for childcare providers as required by state law.

### Department of Fish and Wildlife – Audit Report No. 6767

1. The Department did not comply with state contracting rules and regulations related to informal and formal bid requirements and emergency purchases.

### Department of Services for the Blind – Audit Report No. 6737

1. The Department of Services for the Blind does not have adequate internal controls to ensure required background checks are performed on all personnel with unsupervised access to Department clients as required by state law.

### Everett Community College – Audit Report No. 6748

1. The College lacks adequate controls over cash-handling at decentralized locations.

### Olympic College – Audit Report No. 6723

1. Olympic College’s internal controls over cash receipts and deposits at the bookstore were inadequate.
2. Controls over athletic fund-raisers were inadequate.

### Seattle Community Colleges – Audit Report No. 6756

1. Seattle Community Colleges did not comply with its own policies and procedures over delinquent accounts receivables.
2. Seattle Central Community College’s Culinary Arts Department lacks adequate controls over cash-handling and liquor purchases.

### University of Washington – Audit Report No. 6720

1. The University lacks adequate control activities over cash handling at decentralized locations.

## State Auditor's Office Contacts

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