

Entrance Conference

Port of Peninsula

Presenter's name

Audit Supervisor / Audit Lead

June 14, 2021



Office of the
Washington
State Auditor
Pat McCarthy

Disclaimer: This presentation is intended to be viewed in conjunction with the complete packet of entrance materials provided. A copy of those materials may be requested by contacting the presenters listed or by emailing PublicRecords@sao.wa.gov.

Audits that Matter



Accountability

Financial

Performance Audits

Cybersecurity Audits

Unauditable
Governments

Citizen Hotlines

Federal

Fraud/ Whistleblower
Investigations

Other Engagements



Pat McCarthy
State Auditor

2,649 audits conducted
(July 1, 2019 – June 30, 2020)

Accountability Audit

January 1, 2017 through December 31, 2020

Using a risk-based audit approach for the District, we plan to evaluate the following areas:

- Payroll – bonus and incentive payments
- Procurement – public works and purchases
- Open public meetings – documentation of minutes, executive sessions and special meetings





Levels of Reporting



Findings

Management
letters

Exit items

Tracker: A clear path to all your audit information



Using tracker, your government can:

- Get up to speed more quickly when turnover occurs
- Better and more quickly prepare for upcoming audits
- More easily identify and resolve issues
- Enter a status update at the time of the change
- Show quickly that it resolved an issue – and get the credit for that expedient resolution





Important Information

Confidential
Information

Audit Costs

Audit
Dispute
Process

Loss
Reporting



Peer Reviews of Washington State Auditor's Office



“Who audits the State Auditor?”

- To ensure our audits satisfy government auditing standards, our Office receives external peer reviews every three years by the National State Auditors Association (NSAA)
- Most recent peer review results are available online at www.sao.wa.gov/about-sao/who-audits-the-auditor/
- Rating received: “Pass”, the highest level of assurance that an external review team can provide

Working Together to Improve Government

Local Government Support Team

- BARS & Annual Online Filing
- Accounting and Reporting Training
- Client portal, including helpdesk

The Center for Government Innovation

- Process improvement facilitations
- Resources, tools and best practices
- Financial Intelligence Tool (FIT)
- Center@sao.wa.gov



Emerging Issues Affecting Local Governments:



Audit Connection (April 2021) includes articles designed to keep you up to date. Topics include:

- Single audit alerts
- New checklists to help prevent fraud
- Remote work: What 2020 has taught us

SAO 2020 Annual Report



Questions?



Contact Bryson Bristol, Program Manager,

Bryson.Bristol@sao.wa.gov

(564) 999-0880