

From: [Leider, Mary \(SAO\)](#)
To: [Rupe, Sara \(OFM\)](#)
Bcc: [Brownell, Jim \(SAO\)](#); [Busch, Cavan \(SAO\)](#)
Subject: SAO Response to PRR #6024 - SWSA - Final Installment
Date: Friday, June 30, 2023 9:42:00 AM
Attachments: [image001.png](#)
[Installment 4 - FY20 SWSA IC Procedure Report.pdf](#)

Dear Ms. Rupe,

The Office of the Washington State Auditor has completed our final installment of our response to your public records request sent in via our website, as follows:

The Office of Financial Management would like to request the Statewide Single Audit (SWSA) workpapers. For each major program selected for audit for the fiscal year 2023 Statewide Single Audit we would like copies of the complete internal control documentation from the most recent audit of each program. Specially, the understanding of internal controls for each compliance requirement, for each major program, and the key controls identified for each compliance requirement for each major program. When the SWSA audit plan is finalized in fall 2023 we would like any additional workpapers for additional programs identified. I have already been communication with Jim Brownell and Sadie Armijo regarding this request.

In response, we have attached the final installment of responsive records to fulfill your request with us. Please let us know if you have any questions, concerns or issues regarding this request. We will now consider this closed.

Sincerely,



Mary Leider, CPRO

Public Records Officer, [Office of the Washington State Auditor](#)
(564) 999-0919 | www.sao.wa.gov