
Policy 3320 – Documentation Disclosure and Cooperation with other Auditors and Reviewers

BACKGROUND

Some information obtained during an engagement may be exempt from disclosure under the state Public Records Act— some only until the final report is issued, and some that will remain confidential indefinitely due to public records exemptions.

Professional standards recognize the need to cooperate with other auditors, reviewers or regulators to avoid duplication of audit efforts. Our Office is also obligated to make public records available upon request.

REQUIREMENTS

- ✓ 1. **Appropriate individuals and engagement documentation will be made available to other auditors, reviewers or regulators in a timely manner upon request.**

While a public records request is not used for other auditors, reviewers, or regulators, such access will be approved and documented by the manager. Based on the nature and circumstances of the request, managers may consider notifying the audited entity or preparing a transmittal letter explaining the nature and limitations of documentation shared.

- ✓ 2. **When requests for public records are made by outside parties, documentation must be reviewed to determine if it contains records exempt from disclosure.**

A record may be exempt from disclosure either for a period of time or indefinitely under state or federal law. Refer to our Administrative Policy and Procedures on Public Records Requests.

RELATED POLICIES

[Administrative Policy and Procedures on Public Records Requests](#)

REFERENCES

RCW 42.56

Government Auditing Standards (Yellow Book) ¶6.34, 7.37, 8.140

AU-C §230.19, 9230 – Audit Evidence – Specific Considerations for Selected Items

AT 101.105 – Attest Engagements