

From: [Leider, Mary \(SAO\)](#)
To: ["speiffer2005@aol.com"](mailto:speiffer2005@aol.com)
Subject: SAO Response to PRR #5976 - Planning Guides
Date: Thursday, March 9, 2023 2:06:00 PM
Attachments: [image001.png](#)
[PRR5976 Completed.zip](#)

Dear Mr. Marshall,

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

All current planning guides used by SAO in planning audits of all entity types and all planning and risk consideration documents used by SAO auditors for planning and performing testing for GASB 87

In response, we have attached all the responsive records found 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