



Washington State Auditor's Office Single Audit Summary

For the year ended June 30, 2012



WASHINGTON
TROY KELLEY
STATE AUDITOR

State of Washington Single Audit Summary

What is the State of Washington Single Audit?

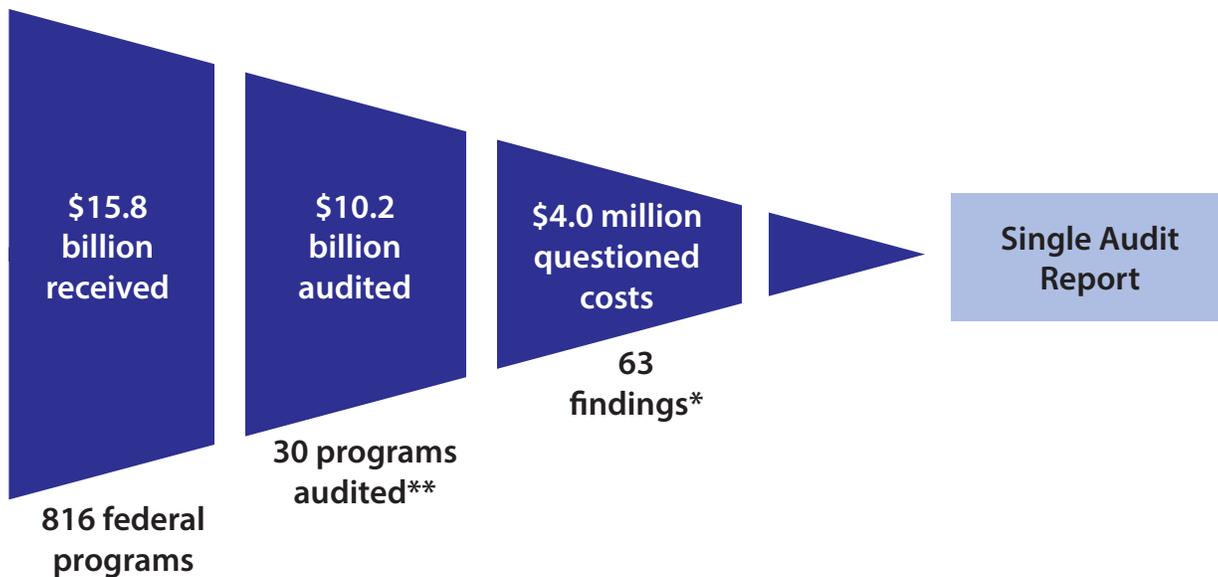
The Single Audit is an independent audit of systems and internal controls over federally funded programs the state has designed to ensure compliance with federal regulations. The audit is required as a condition of grants received by the state. It is intended to assess how well the state is ensuring the federal dollars it receives are spent properly.

We conduct the audit in accordance with the provisions of the federal Office of Management and Budget's (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and in accordance with U.S. Government Auditing Standards.

The state received more than \$15.8 billion in cash and other federal assistance, such as food for school children and vaccines for at-risk or low-income people, in fiscal year 2012. Approximately \$411 million of that came from the American Recovery and Reinvestment Act proposed by the President and approved by Congress in 2009.

Background

Fifty-one state agencies received federal assistance during fiscal year 2012. The state received over \$15 billion in federal dollars for more than 800 federal programs. We audited 30 of the federal programs and \$10.2 billion in federal assistance, or 65 percent of the federal dollars. We reported 63 findings and identified nearly \$4 million in questioned costs. Costs are questioned when an agency does not comply with grant regulations and/or cannot provide adequate documentation to support expenditures.



Notes:

*See Appendix A for a summary of all federal findings issued for fiscal year 2012.

**See Appendix B for a list of the programs audited during fiscal year 2012.

Multiple factors contributed to a spike in audit findings from 2010 through 2012

The number of audit findings reported in 2010 through 2012 increased significantly from previous years. The increase in findings is the result of several factors:

- **Staff reductions and restructuring due to budget cuts led to gaps in experience.**

Staff reductions resulted in fewer people to perform monitoring and other related work. At times, this has led to errors and delays in compliance. Some agencies did not adequately train and monitor employees asked to pick up work left by unfilled positions. And agencies sometimes gave responsibilities to employees but did not provide needed support and oversight.

- **Federal assistance to the state increased significantly in the last three years.**

Federal assistance in 2010 through 2012 increased over the previous three years, which meant that our Office had to audit new programs with new compliance requirements. The result was greater audit scrutiny for more programs.

- **Economic stimulus funding resulted in new programs and compliance requirements.**

Many state agencies received new or additional federal funds as a result of the American Recovery and Reinvestment Act. This stimulus money created some new programs but more importantly came with new compliance requirements as well as more stringent and shorter deadlines for spending than other federal grants.

- **Federal reporting requirements changed.**

In 2010, the Federal Funding Accountability and Transparency Act put in place new reporting requirements for federal expenditures. Agencies were given a grace period to adjust to these new standards of transparency in 2010 and 2011, but were required to meet them in 2012. We identified a number of programs that did not report their federal expenditures as required, which resulted in findings in 2012.

As shown in the table, 51 state agencies spent a total of \$15.8 billion in federal assistance during state fiscal year 2012.

What happens after a finding is issued?

In response to audit findings, state agencies must prepare a corrective action plan to submit to the grantor, the federal entity issuing the grant funds. Grantors must issue a decision on audit findings within six months after they receive the audit report and ensure the grantee takes appropriate and timely corrective action. We have found this does not always occur. As the auditor, we must follow up on the status of that corrective action during the next audit and may again report any uncorrected issues as audit findings. Grantors also determine which, if any, questioned costs the state will be required to pay back.

2012 Federal Expenditures by State Agency

Agency	Total dollars
Social & Health Service	\$4.3 billion
Employment Security	\$3.1 billion
Health Care Authority	\$2.6 billion
University of Washington	\$1.5 billion
Superintendent of Public Instruction	\$962 million
Transportation	\$903 million
All others	\$599 million
Community & Technical College System	\$596 million
Health	\$360 million
Washington State University	\$356 million
Commerce	\$205 million
Early Learning	\$127 million
Military	\$115 million
Eastern Washington University	\$102 million
Total (rounded)	\$15.8 billion

Key conclusions

We found significant control weaknesses at the Department of Health and the Office of Superintendent of Public Instruction

The Department of Health did not establish adequate internal controls and was not in material compliance with federal requirements for the Public Health Emergency Preparedness and the National Bioterrorism Hospital Preparedness programs. The Office of Superintendent of Public Instruction did not establish adequate internal controls for the School Improvement Grant. We issued a qualified opinion on these three programs.

A program can receive a qualified opinion if we find its internal controls will not reasonably prevent or detect significant noncompliance in a timely manner.

In the case of the **Department of Health**, we issued a qualified opinion as a result of a combination of identified questioned costs, noncompliance and misinterpretation of federal requirements. For the Public Health Emergency Preparedness and the National Bioterrorism Hospital Preparedness programs we identified control weaknesses and compliance issues in subrecipient monitoring and level of effort.

We also found the Department did not maintain federally required documentation for payroll costs charged to the National Bioterrorism Hospital Preparedness Program and paid unreasonably high indirect rates to a subrecipient in the Public Health Emergency Preparedness program. We also questioned program expenditures.

For the **Office of Superintendent of Public Instruction**, we issued a qualified opinion for the School Improvement Grant. We found the Office's internal controls over subrecipient monitoring were not adequate to ensure only proper and allowable costs were charged to the grant.

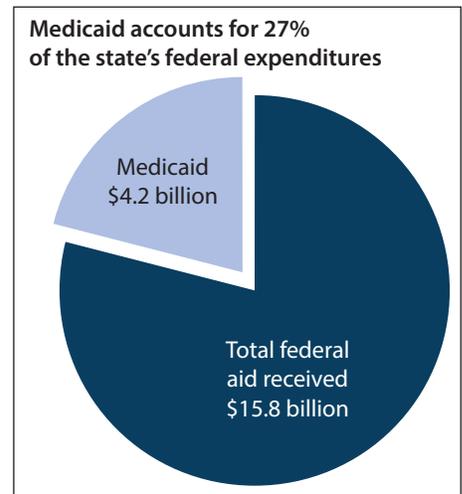
We found control and compliance issues in the Medicaid Program

Most Medicaid expenditures are payments to providers of medical treatment, prescriptions, medical equipment, home health care, and other services. Due to the program's size and complexity, and the risk of fraud and abuse in Medicaid, we focus much of our Single Audit effort on the Medicaid program.

As shown in the chart to the right, the state spent more than 27 percent, or \$4.2 billion, of its federal grant funds on Medicaid. Of that, \$103.9 million came from the Recovery Act. An additional \$3.5 billion was provided by the state's required match.

We issued 24 audit findings regarding unallowable expenditures, control deficiencies, or noncompliance related to Medicaid. We also questioned \$1,370,840 in payments related to:

- Unnecessary services
- In-home services
- Services not provided
- Ineligible individuals
- Services provided by ineligible providers
- Overpayments to providers



Eight of the findings and \$209,280 of the questioned costs were at the Department of Social and Health Services, 16 findings and \$1,161,560 in questioned costs were at the Health Care Authority, and one finding was at the Department of Health. The state made \$4.2 billion in federal Medicaid expenditures in 2012 and contributed an additional \$3.5 billion in state funds. While the \$1,370,840 in questioned costs was significant by federal standards, it was only 0.033 percent of total federal Medicaid expenditures.

We found significant control weaknesses at the Health Care Authority

Adequate internal controls were not established over the new Medicaid Management Information System called ProviderOne. This increases the risk of loss of Medicaid program assets and jeopardizes Medicaid program integrity.

The ProviderOne system handles millions of dollars in Medicaid payments for dental services, prescriptions, and medical and nursing home care to thousands of health care providers, including doctors and pharmacies. During our testing we identified significant deficiencies and inadequate internal controls that could affect the state's ability to safeguard public assets while increasing the risk of misuse, loss, or misappropriation of public funds.

We found the Authority made over \$2.1 million in improper payments for dental services during fiscal year 2012. The claims should have been disallowed through well-designed prepayment edit checks in the ProviderOne system.

Significant control weaknesses at the Department of Social and Health Services

The Department of Social and Health Services does not have adequate internal controls to ensure daily rates paid are accurate and payments to the Core and Community Protection Waiver providers are supported. Supported living is a primary home and community based service program for persons having a developmental disability. Employees of contracted supported living providers assist clients in activities of daily living, such as maintaining the home, preparing meals, and shopping to help the client learn, improve, or retain the social and adaptive skills necessary to live in the community and avoid institutionalization.

During our testing we noted that 44 percent of the daily rates we tested were not accurate and six percent of the payments the Department made to supported living providers were not supported, resulting in \$61,998 of unallowable payments. By projecting sample results to the entire Home and Community Based supported living programs, we estimate the amount of potential unallowable payments made to providers could be over \$17 million.

Other issues at other agencies

We also found issues with, payroll/time and effort reporting, period of grant availability, subrecipient monitoring, suspension and debarment, client eligibility and reporting at the various other agencies we audited.

The following table contains a summary of Single Audit findings and questioned costs reported over the past five years.

Audit year	Total federal assistance received	Number of programs audited	Number of audit findings	Questioned costs	Percent of total questioned audits
2012	\$15,764,520,777	30	63	\$3,950,901	.025%
2011	\$17,308,755,010	32	51	\$3,511,932	.020%
2010	\$18,280,120,745	31	57	\$8,224,226	.045%
2009	\$13,790,569,864	29	32	\$8,784,536	.064%
2008	\$10,328,237,085	30	37	\$2,812,311	.027%
2007	\$9,731,695,192	31	18	\$697,591	.007%

Audit findings by topic areas

Occasionally the federal requirements change from the previous year requiring new areas to be audited. In 2012 we tested state agencies to ensure they complied with the new Federal Funding Accountability and Transparency Act. This act required agencies to collect and report information on each federal sub-award of \$25,000 or more. This new requirement resulted in a number of findings because agencies did not report as required.

We reported findings in these federal grant areas:

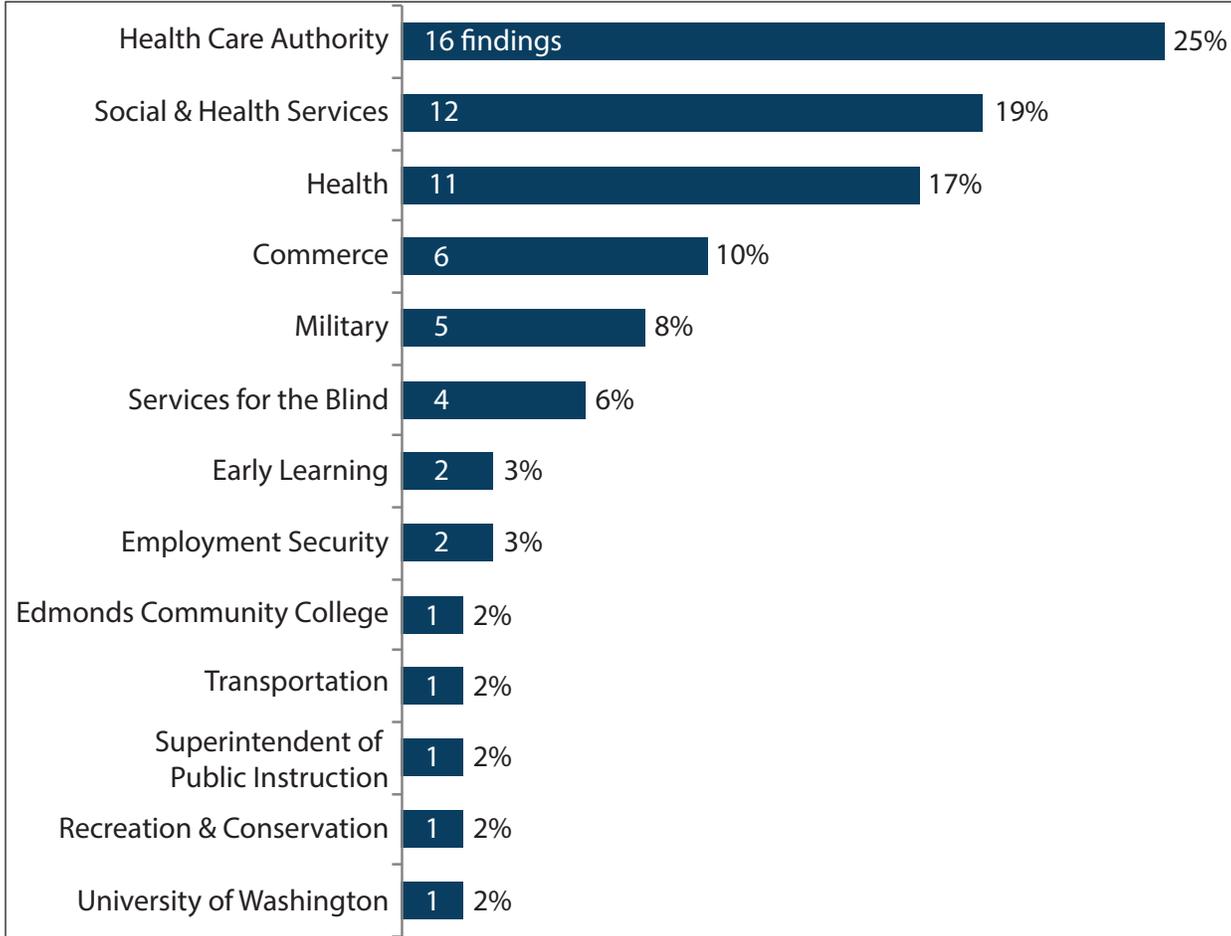
- Activities allowed
- Allowable costs
- Cash management
- Client eligibility
- Financial and performance reporting
- Payroll/time and effort reporting
- Period of grant availability
- Provider/client eligibility compliance
- Sub-recipient monitoring
- Suspension and debarment verification
- Level of Effort
- Indirect rates
- Program Income
- Special Tests and Provisions

Findings summary	
Total 2012 findings	63
Total 2011 findings	51
Total 2010 findings	57
Total repeated from 2010 audit	17
Total repeated from 2011 audit	22
Total questioned costs in 2012	\$4.0 million
Total questioned costs in 2011	\$3.5 million
Total questioned costs in 2010	\$8.2 million

Findings by State Agency Fiscal Year 2012

We issued 63 findings. We audited 17 state agencies and 30 programs in state fiscal year 2012. Thirteen of the 17 state agencies received findings. A summary of each finding is located in Appendix A, and the full text of each finding can be found at: <http://www.ofm.wa.gov/singleaudit/2012/default.asp>.

The following chart shows the number and percentage of findings by state agency.



Programs audited for which we found no significant issues

The table below shows 12 programs for which we found state agencies had established adequate internal controls to ensure compliance with federal requirements.

Agency	Program/Federal Grantor	Program dollars by agency
Ecology	Capitalization Grants for Clean Water/U.S. Environmental Protection Agency	\$32,155,161
Superintendent of Public Instruction	State Fiscal Stabilization Fund Race to the Top/U.S. Department of Education	\$14,522,592
	Child and Adult Care Food Program/U.S. Department of Agriculture	\$42,483,611
Social & Health Services	Supplemental Nutrition Assistance Program Cluster/U.S. Department of Agriculture	\$1,738,728,965
	Temporary Assistance for Needy Families Cluster/U.S. Department of Health and Human Services	\$302,980,228
	Vocational Rehabilitation Services Cluster/U.S. Department of Education	\$50,712,383
Transportation	National Infrastructure Investments/U.S. Department of Transportation	\$40,022,519
Skagit Community College	HeadStart Cluster/U.S. Department of Health and Human Services	\$4,216,287
Community Colleges of Spokane	HeadStart Cluster/U.S. Department of Health and Human Services	\$8,367,213
Fish and Wildlife	Columbia River Fisheries Development Program/U.S. Department of Commerce	\$6,357,477
	Fish and Wildlife Cluster/U.S. Department of Department of the Interior	\$16,073,989
Health Care Authority	State Planning and Establishment Grants for the Affordable Care Act (ACA)’s Exchanges/U.S. Department of Health and Human Services	\$9,384,671

Questioned Costs by State Agency and Program

Costs are questioned when an agency does not comply with grant regulations and/or cannot provide adequate documentation to support expenditures. Agencies may be required to return this money.

State Agency	Program	Questioned costs	Total agency program dollars
Social and Health Services	Child Care Development Cluster	\$3,590	\$89,931,934
	Adoption Assistance	\$79,590	\$48,960,418
	Medicaid	\$209,280	\$1,635,493,386
	Agency Total	\$292,460	
Health Care Authority	Medicaid	\$1,161,560	\$2,510,854,382
	Agency Total	\$1,161,560	
Employment Security	Unemployment Insurance	\$440,925	\$2,972,808,256
	Agency Total	\$440,925	
Commerce	Low Income Home Energy Assistance Program	\$29,944	\$2,972,808,256
	Agency Total	\$29,944	
Health	Public Health Emergency Preparedness	\$9,156	\$12,623,395
	National Bioterrorism Hospital Preparedness	\$140,468	\$6,662,836
	Agency Total	\$149,624	
Edmonds Community College	HeadStart	\$596,035	\$5,491,058
	Agency Total	\$596,035	
Early Learning	Child Care Development Cluster	\$21,329	\$110,611,213
	Agency Total	\$21,329	
Services for the Blind	Vocational Rehabilitation	\$1,259,024	\$7,853,963
	Agency Total	\$1,259,024	
Total Questioned Costs		\$3,950,901	

Appendix A: Summary of Federal Findings by State Agency

The full text of the findings can be found at <http://www.ofm.wa.gov/singleaudit/2012/default.asp> , 2012 Single Audit Report, starting on page E-10.

Agency	Number	Finding
Social and Health Services	12-23	The Department of Social and Health Services does not have internal controls to ensure reports required by the Federal Funding Accountability and Transparency Act for the Child Support Enforcement grant are filed.
	12-24	The Department of Social and Health Services did not obtain a Data Universal Numbering System (DUNS) number from subrecipients prior to awarding federal dollars under the Child Support Enforcement grant.
	12-30	The Department of Social and Health Services does not have adequate internal controls over client eligibility for the Child Care Development Fund, resulting in the payment of child care services for ineligible clients.
	12-32	The Department of Social and Health Services, Children’s Administration, is not ensuring the eligibility of clients receiving Adoption Assistance. payments.
	12-34	The Department of Social and Health Services, Aging and Disability Services Administration, does not have adequate controls to ensure Medicaid recipients have received the services for which Medicaid is billed.
	12-35	The Department of Social and Health Services, Aging and Disability Services Administration, does not have adequate controls to ensure the accuracy of financial eligibility determinations for clients receiving home and community based services.
	12-36	The Department of Social and Health Services does not have an adequate process to identify ineligible Medicaid expenditures for nonqualified aliens, resulting in \$77,352.13 in questioned costs.
	12-37	The Department of Social and Health Services does not have adequate internal controls to ensure daily rates paid to supported living providers for Medicaid clients are accurate and properly authorized.
	12-38	The Department of Social and Health Services, Economic Services Administration, does not have adequate controls in place to ensure all individuals who receive Medicaid benefits are financially eligible.
	12-39	The Department of Social and Health Services does not have adequate internal controls to ensure Medicaid payments to supported living providers are allowable and supported.
	12-40	The Department of Social and Health Services did not ensure that all individuals who received Medicaid benefits had valid Social Security numbers.
	12-41	The Department of Social and Health Services, Aging and Disability Services Administration, did not perform background checks for some in-home care individual providers in accordance with state law.

Agency	Number	Finding
Health Care Authority	12-01	The State’s internal controls over Medicaid payments processed by ProviderOne are inadequate to ensure those payments are properly processed and recorded.
	12-42	The Health Care Authority does not have adequate controls to ensure Medicaid is the payer of last resort.
	12-43	The Health Care Authority does not have adequate controls to ensure providers meet initial and ongoing eligibility requirements to participate in the Medicaid program.
	12-44	The Health Care Authority did not have adequate controls to ensure violations of Medicaid laws and regulations by providers are identified and referred to the Medicaid Fraud Control Unit (MFCU), risking the loss of public resources.
	12-45	The Health Care Authority’s inadequate internal controls over claims from Federally Qualified Health Centers led to payments of more than \$1.4 million for charges improperly calculated and claimed.
	12-46	The Health Care Authority improperly claimed \$48,365.31 in federal reimbursement for the Medicaid program.
	12-47	The Health Care Authority’s internal controls are insufficient to ensure payment rates for its Healthy Options managed care program are accurate.
	12-48	The Health Care Authority did not complete the required automatic data processing (ADP) risk analysis and system security reviews of ProviderOne, the new Medicaid Management Information System, risking the loss of Medicaid program assets and jeopardizing Medicaid program integrity.
	12-49	The Health Care Authority did not adequately monitor subrecipients to ensure Medicaid Administrative Match expenditures are allowable and subrecipients obtained federal compliance audits.
	12-50	The Health Care Authority did not adequately monitor subrecipients to ensure Medicaid Administrative Match expenditures are allowable and subrecipients obtained federal compliance audits.
	12-51	The Health Care Authority does not perform the federally required retrospective drug use review of pharmaceutical claims data to identify patterns of fraud or abuse.
	12-52	The Health Care Authority cannot be sure it is properly claiming Children’s Health Insurance Program (CHIP) funds.
	12-53	The Health Care Authority’s inadequate internal controls over claims for dental services led to more than \$648,000 in overpayments to providers.
	12-54	The Health Care Authority does not have adequate controls in place to verify services billed by providers with Medicaid beneficiaries in accordance with federal laws, risking the loss of Medicaid resources.
	12-55	The Health Care Authority did not ensure that all individuals who received Medicaid benefits had valid Social Security numbers.
	12-56	The Health Care Authority did not have adequate controls to ensure the federal share of overpayments to Medicaid providers is refunded to the federal government in a timely manner.

Agency	Number	Finding
Military	12-59	The Military Department does not have sufficient internal controls to ensure all of its subrecipients receive audits for the Disaster Grants-Public Assistance program when required.
	12-60	The Military Department did not file reports required by the Federal Funding Accountability and Transparency Act for the Disaster Grants-Public Assistance program.
	12-61	The Military Department did not comply with the Federal Funding Accountability and Transparency Act reporting requirements for the Homeland Security Grant Program.
	12-62	The Military Department does not have sufficient internal controls to ensure all of its subrecipients receive audits when required and that all subrecipients take timely and appropriate corrective actions for audit findings issued for the Homeland Security Grant Program.
	12-63	The Military Department’s internal controls over subrecipient monitoring are not working as designed and the Department does not adequately monitor subrecipients of the Homeland Security Grant Program.
Services for the Blind	12-14	The Department of Services for the Blind did not determine eligibility for all Vocational Rehabilitation program applicants within the allowed period of time.
	12-15	The Department of Services for the Blind did not have adequate internal controls to ensure compliance with federal suspension and debarment requirements for its federal Vocational Rehabilitation program.
	12-16	The Department of Services for the Blind did not comply with federal requirements for reporting Vocational Rehabilitation program expenditures.
	12-17	The Department of Services for the Blind charged indirect costs related to the Vocational Rehabilitation program to its federal grant without an approved indirect cost rate.
Employment Security	12-10	The Employment Security Department did not attempt to collect \$440,925 overpaid to claimants for Federal Additional Compensation Unemployment Insurance.
	12-11	The Employment Security Department does not have controls to ensure compliance with U.S. Department of Labor requirements for determining the accuracy of Unemployment Insurance benefit payments.
Early Learning	12-28	The Department of Early Learning does not have adequate internal controls over direct payments to child care providers.
	12-29	The Department of Early Learning did not maintain federally required documentation for \$21,328.61 in payroll costs charged to the Child Care Development Fund.
Recreation and Conservation	12-06	The Recreation and Conservation Office did not file reports required by the Federal Funding Accountability and Transparency Act for the Pacific Coast Salmon Recovery Program.
Transportation	12-12	The Department of Transportation did not have sufficient internal controls to ensure reports required by the Federal Funding Accountability and Transparency Act are filed.

Agency	Number	Finding
Superintendent of Public Instruction	12-18	The Office of Superintendent of Public Instruction’s internal controls over subrecipient monitoring are not adequate to ensure only proper and allowable costs are charged to the School Improvement Grants program.
University of Washington	12-22	The University of Washington does not have monitoring controls to ensure subrecipients receiving less than \$500,000 from the University obtain audits when required.
Edmonds Community College	12-31	Edmonds Community College did not comply with time and effort requirements for its Head Start Program.

Appendix B: Programs Audited

The following were the programs audited during fiscal year 2012

CFDA	Program
SNAP Cluster	
10.551	Supplemental Nutrition Assistance Program (SNAP)
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
11.436	Columbia River Fisheries Development Program
11.438	Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
14.239	Home Investment Partnerships Program
Fish and Wildlife Cluster	
15.605	Sport Fish Restoration Program
15.611	Wildlife Restoration and Basic Hunter Education
17.225	Unemployment Insurance
17.225-ARRA	Unemployment Insurance, American Recovery and Reinvestment Act (ARRA)
Federal Transit Cluster	
20.500	Federal Transit – Capital Investment Grants
20.507	Federal Transit – Formula Grants (Urbanized Area Formula Program)
20.509	Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program) Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)
20.509-ARRA	American Recovery and Reinvestment Act (ARRA)
20.933	National Infrastructure Investments
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.458-ARRA	Capitalization Grants for Clean Water State Revolving Funds, American Recovery and Reinvestment Act (ARRA)
66.468	Capitalization Grants for Drinking Water State Revolving Funds
66.468-ARRA	Capitalization Grants for Drinking Water State Revolving Funds, American Recovery and Reinvestment Act (ARRA)
Vocational Rehabilitation Services Cluster	
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.390-ARRA	Rehabilitation Services – Vocational Rehabilitation Grants to States, American Recovery and Reinvestment Act (ARRA)
School Improvement Grants Cluster	
84.377	School Improvement Grants
84.388-ARRA	School Improvement Grants, American Recovery and Reinvestment Act (ARRA)
93.069	Public Health Emergency Preparedness
93.145	AIDS Education and Training Centers
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges

CFDA	Program
Temporary Assistance for Needy Families Cluster	
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
Child Care and Development Cluster	
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.713-ARRA	Child Care and Development Block Grant – American Recovery and Reinvestment Act (ARRA)
Head Start Cluster	
93.600	Head Start
93.708-ARRA	Head Start, American Recovery and Reinvestment Act (ARRA)
93.709-ARRA	Early Head Start, American Recovery and Reinvestment Act (ARRA)
93.659	Adoption Assistance – Title IV-E
Medicaid Cluster	
93.720-ARRA	State Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative, American Recovery and Reinvestment Act (ARRA)
93.775	State Medicaid Fraud Control Units
93.778	Medical Assistance Program (Medicaid; Title XIX)
93.778-ARRA	Medical Assistance Program (Medicaid), American Recovery and Reinvestment Act (ARRA)
93.889	National Bioterrorism Hospital Preparedness Program
93.917	HIV Care Formula Grants
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.067	Homeland Security Grant Program
93.889	National Bioterrorism Hospital Preparedness Program
93.917	HIV Care Formula Grants
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.067	Homeland Security Grant Program

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