

State of Washington  
 Status of Audit Resolution  
 December 2019

Office of Civil Legal Aid

Agency 057

Audit Report	Finding Number	Finding and Corrective Action Status
2018 F	009	<p>Finding: The Office of Civil Legal Aid did not have adequate internal controls over and did not comply with federal requirements to ensure subrecipients of the Crime Victims Assistance program received required audits.</p> <p>Corrective Action: The Office concurs with the finding.</p> <p>As of January 2019, the Office:</p> <ul style="list-style-type: none"> <li>• Established and implemented policies and procedures to monitor subrecipient audits in accordance with federal regulations.</li> <li>• Developed an audit certification form to determine if subrecipients are subject to audit requirement based on established criteria.</li> </ul> <p>The new process requires:</p> <ul style="list-style-type: none"> <li>• Subrecipients subject to the audit to:             <ul style="list-style-type: none"> <li>○ Submit audit reports by specified due dates.</li> <li>○ Complete corrective action plans and management responses if audit reports include findings.</li> </ul> </li> <li>• Subrecipients not subject to audit must submit signed certifications of exemption within nine months of the end of the subrecipient’s fiscal year.</li> </ul> <p>Additionally, the Office has established a system to track subrecipients fiscal year-end and send annual notification of certification due date. Since implementation of the new policies and procedures, the Office has received three Single Audit reports and one certification of exemption.</p> <p>Completion Date: January 2019, subject to audit follow-up</p> <p>Agency Contact: James A. Bamberger            Director            PO Box 41183            Olympia, WA 98504-1183            (360) 704-4135  <a href="mailto:jim.bamberger@ocla.wa.gov">jim.bamberger@ocla.wa.gov</a></p>

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Audit Report	Finding Number	Finding and Corrective Action Status
2018 F	010	<p>Finding: The Office of Civil Legal Aid did not have adequate internal controls over and did not comply with requirements to ensure subgrants of the Crime Victim Assistance Program received required risk assessments.</p> <p>Corrective Action: The Office concurs with the finding.</p> <p>To address the audit recommendations, the Office:</p> <ul style="list-style-type: none"> <li>• Established and implemented policies and procedures to ensure risk assessments of subrecipients are performed and properly documented.</li> <li>• Developed a risk assessment tool to evaluate the ability of each subrecipient to perform the work and manage the administrative and financial responsibilities in accordance with the subgrant’s terms and conditions. Results of the risk assessment will be used as the basis for determining the level and type of monitoring activities.</li> <li>• Developed a risk assessment and monitoring checklist to track required monitoring activities.</li> </ul> <p>In addition, the Office has upgraded internal controls and formalized procedures for monitoring subrecipients by:</p> <ul style="list-style-type: none"> <li>• Conducting initial risk assessment prior to entering into a new subgrant agreement.</li> <li>• Performing annual reassessments of all subrecipients within 30 days of the start of the state fiscal year.</li> <li>• Implementing necessary corrective actions and scheduling appropriate follow-up activities if a risk assessment indicates an elevated risk associated with the subrecipient.</li> </ul> <p>As of April 2019, the Office had completed initial assessments of all current subrecipients.</p> <p>Completion Date: April 2019, subject to audit follow-up</p> <p>Agency Contact: James A. Bamberger          Director          PO Box 41183          Olympia, WA 98504-1183          (360) 704-4135  <a href="mailto:jim.bamberger@ocla.wa.gov">jim.bamberger@ocla.wa.gov</a></p>