

095 - Office of State Auditor

A001 Administrative Activity

This activity provides for administration of the Office of the State Auditor

Program OMN - SAO Omnibus Programs

Account	FY 2020	FY 2021	Biennial Total
FTE	14.5	14.5	14.5
483 Auditing Services Revolving Account			
483-1 State	\$263,000	\$242,000	\$505,000
413 Municipal Revolving Account			
413-6 Non-Appropriated	\$1,210,000	\$1,295,000	\$2,505,000
553 Performance Audits of Government Account			
553-1 State	\$34,000	\$34,000	\$68,000
553-6 Non-Appropriated	\$466,000	\$530,000	\$996,000
553 Account Total	\$500,000	\$564,000	\$1,064,000

Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

Provide oversight and leadership over programs within the State Auditor's Office including the agency's risk management program.

A002 Audit of K-12 Budget Drivers and State Funded Programs

The School Programs audit team assesses school district compliance with legal criteria that must be met as a condition for receiving General Fund monies. There are 295 school districts subject to this audit effort. The team also assists the Special Education Safety Net Committee, works with staff of the Office of Superintendent of Public Instruction on audit resolution, and provides training for school district staff. This audit work has been assigned to the State Auditor's Office by the Legislature via budget proviso since 1998.

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Program OMN - SAO Omnibus Programs

Account	FY 2020	FY 2021	Biennial Total
FTE	6.0	6.1	6.1
001 General Fund			
001-1 State	\$28,000	\$32,000	\$60,000
553 Performance Audits of Government Account			
553-1 State	\$793,000	\$818,000	\$1,611,000

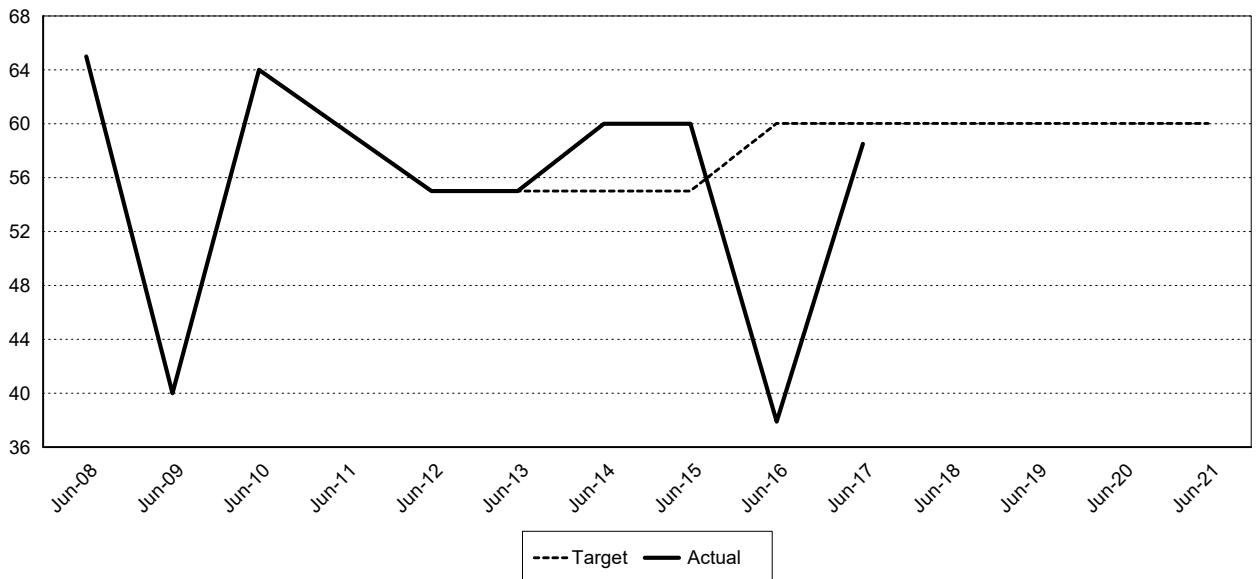
Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

To verify the accuracy of school district data submitted for funding purposes.

001928 School districts without funding compliance issues as identified through School Programs audits.			
Biennium	Period	Actual	Target
2019-21	A3		60%
	A2		60%
2017-19	A3		60%
	A2		60%
2015-17	A3	58.5%	60%
	A2	37.9%	60%

Percent 001928 - Percentage of school districts complying with K-12 apportionment funding requirements



A003 Local Government Audit

The Office of the State Auditor independently audits local governments at least every three years, with the exception of self-insurance plans, which are audited on a two-year cycle. There are approximately 2,400 local government entities, including counties, cities, schools, ports, public utilities, hospital districts, fire districts and a variety of other special purpose districts. Auditors use a risk-based approach, which focuses on public resources most likely to be at risk of loss or misappropriation. For each government requiring a financial statement audit or single audit, we issue financial statement opinions and single audits. Beyond examining the financial condition, accounting and reporting by local governments, the audits assess compliance with the Constitution, state laws, and local government ordinances. Any report disclosing malfeasance, misfeasance or nonfeasance in office on the part of local government officers or employees is referred to the county prosecuting attorney or federal government for recovery of funds and prosecution. Bond rating agencies rely on these audit reports in performing their assessments.

Program OMN - SAO Omnibus Programs

Account	FY 2020	FY 2021	Biennial Total
FTE	209.5	209.5	209.5
413 Municipal Revolving Account			
413-6 Non-Appropriated	\$28,280,000	\$30,311,000	\$58,591,000

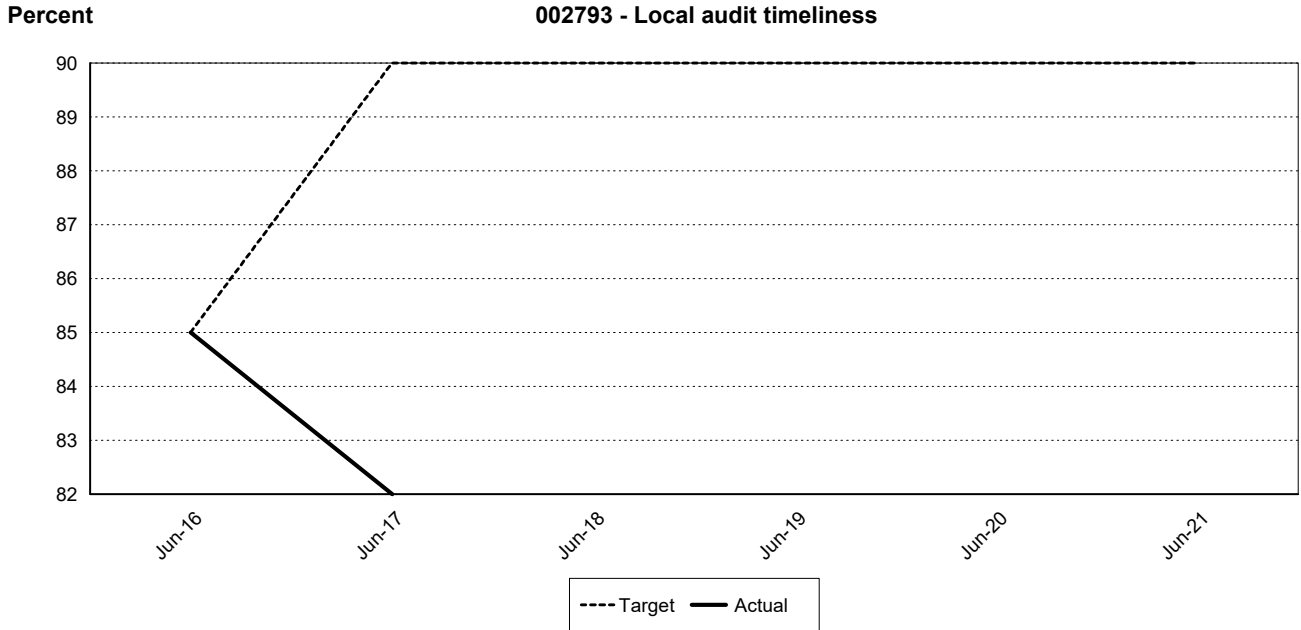
Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

To provide independent, quality audits of local governments in accordance with generally accepted government auditing standards at a reasonable cost.

002793 Percentage of local audits completed in the timeline set by SAO policy			
Biennium	Period	Actual	Target
2019-21	A3		90%
	A2		90%
2017-19	A3		90%
	A2		90%
2015-17	A3	82%	90%
	A2	85%	85%

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A004 State Government Audit

The office audits annually the basic financial statements prepared by the Office of Financial Management and the required audit of federal financial assistance and conduct an examination of internal controls over public resources and compliance with the Constitution and state laws and regulations. The single audit meets legal requirements contained in the Congressional Single Audit Act. There are 168 state agencies, boards, and commissions subject to this audit effort, which uses a risk-based approach to focus on public resources at highest risk of loss or misappropriation. Audits of state agencies disclosing malfeasance, misfeasance or nonfeasance on the part of any public officer or employee are referred to the Office of the Attorney General or federal government for recovery of funds and prosecution. Bond rating agencies rely on state government audits in performing their assessments.

Program OMN - SAO Omnibus Programs

Account	FY 2020	FY 2021	Biennial Total
FTE	39.6	39.6	39.6
483 Auditing Services Revolving Account			
483-1 State	\$5,008,000	\$4,509,000	\$9,517,000

Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

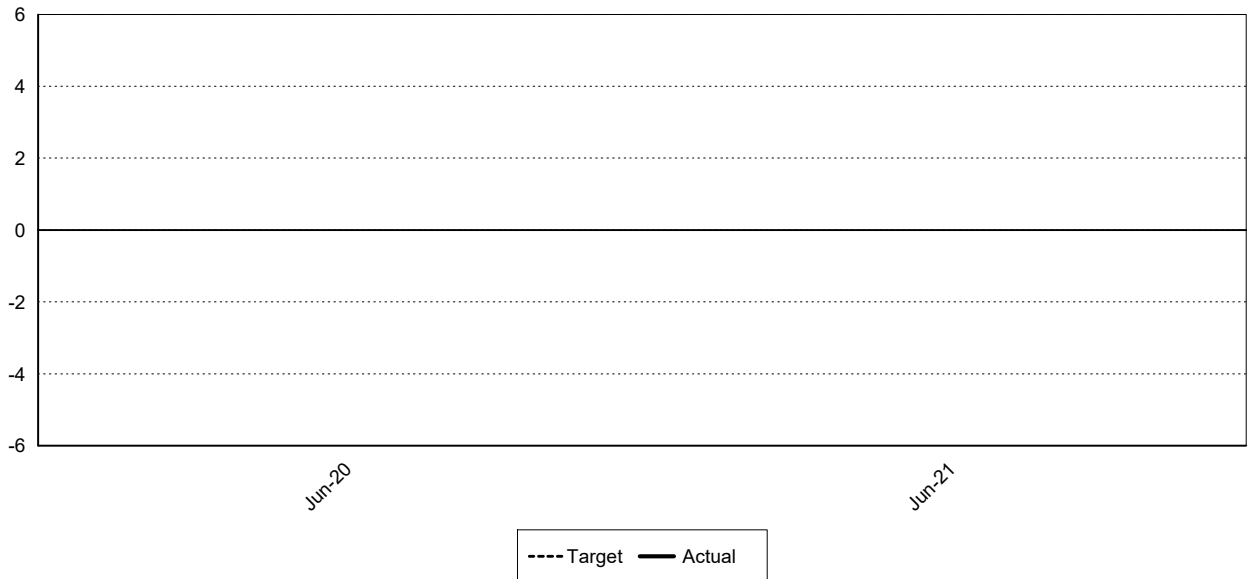
To provide independent, quality audits of state government in accordance with generally accepted government auditing standards at a reasonable cost.

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002953 Percentage of state agencies with an accountability audit performed at least once every four years.			
Biennium	Period	Actual	Target
2019-21	A3		
	A2		

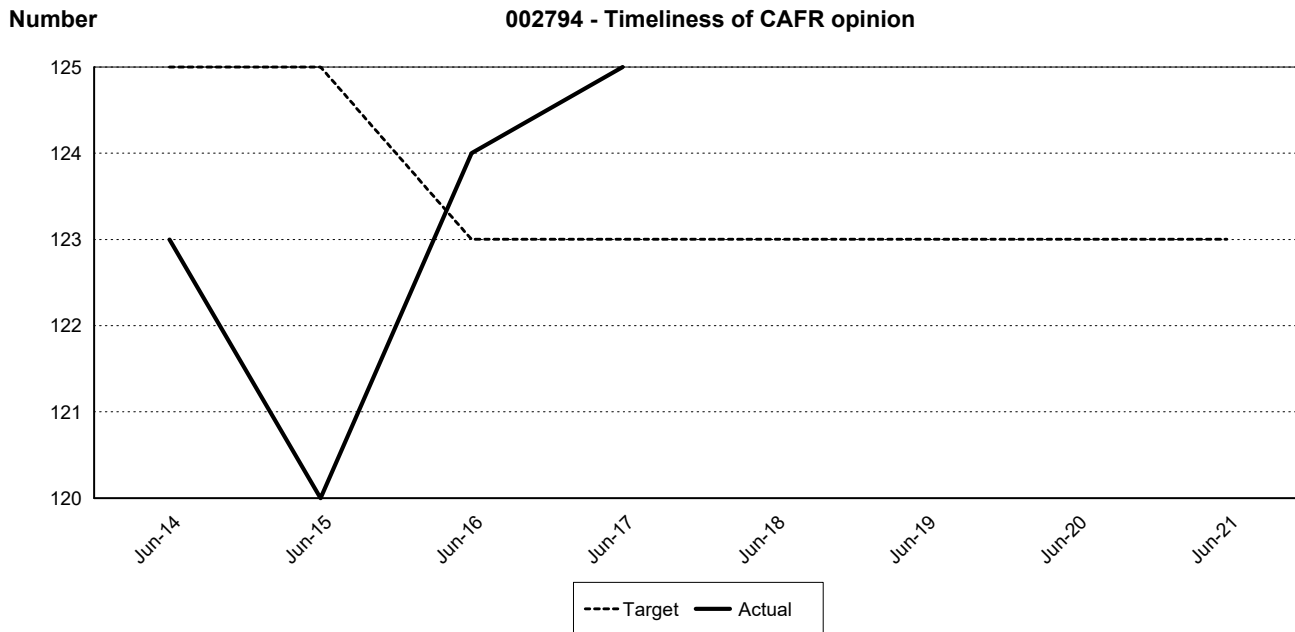
Percent

002953 - State Accountability Audit Frequency



002794 Number of days after the close of the fiscal year until the CAFR opinion is issued			
Biennium	Period	Actual	Target
2019-21	A3		123
	A2		123
2017-19	A3		123
	A2		123
2015-17	A3	125	123
	A2	124	123

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A005 Whistleblower Program

The Office of the State Auditor administers the state employee whistleblower program, which encourages state employees to disclose, to the extent not expressly prohibited by law, improper governmental actions. Improper governmental action means any action by an employee undertaken in the performance of the employee's official duties, which represents gross mismanagement, is a gross waste of public funds or resources, is in violation of federal or state law or rule, is of substantial and specific danger to the public health or safety, or which is gross mismanagement.

Program OMN - SAO Omnibus Programs

Account	FY 2020	FY 2021	Biennial Total
FTE	3.0	3.0	3.0
483 Auditing Services Revolving Account			
483-1 State	\$1,314,000	\$1,314,000	\$2,628,000

Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

To investigate and report, in a responsive and unbiased manner, assertions of improper activities in state government.

002678 Percentage of Whistleblower investigations completed within one year.				
Biennium	Period	Actual	Target	
2019-21	A3		100%	
	A2		100%	
2017-19	A3		100%	
	A2	100%	100%	
2015-17	A3	100%	100%	
	A2	94%	100%	



A006 Local Government Budgeting, Accounting and Reporting System and Statistics

The Office of the State Auditor, in collaboration with local governments, sets uniform accounting standards for local governments, allowing for consistent reporting of budget and financial information, timely analysis, and greater public understanding. The office helps local governments meet these standards by providing technical assistance and training. Each year, the office works with local governments to update the Budgeting, Accounting, and Reporting Systems (BARS) for local governments. Annually, the office publishes a compilation of local government comparative statistics, a 10-year history of financial information that is used for comparing entities and analyzing programs. These statistics are available on the internet in a reporting system that allows for flexible access of this data by the citizens and other users. State and local policy makers and officials and bond rating agencies often rely on the local government financial reporting system in performing their assessments. The local government financial information is also used by our auditors in assessing risk, which helps determine the scope and frequency of these audits.

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Program OMN - SAO Omnibus Programs

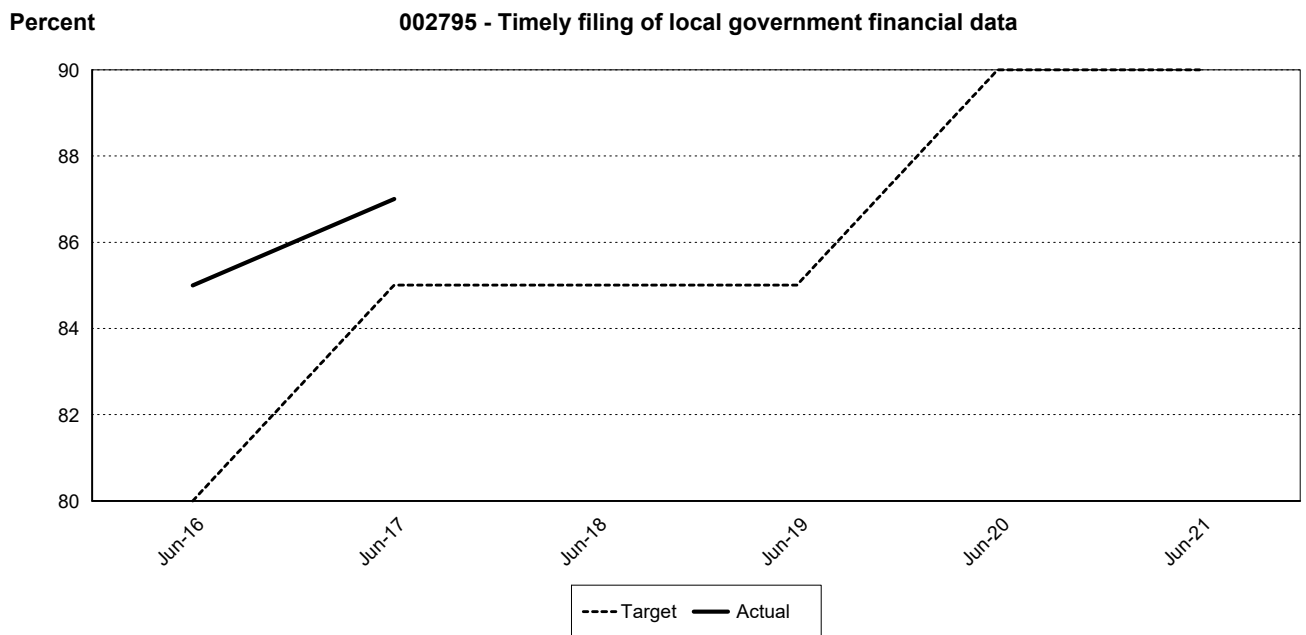
Account	FY 2020	FY 2021	Biennial Total
FTE	11.0	11.0	11.0
413 Municipal Revolving Account			
413-6 Non-Appropriated	\$753,000	\$758,000	\$1,511,000

Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

To establish uniform systems of budgeting, accounting, and reporting for local governments by class and entity type and to collect and report consistent, timely, and reliable local government financial information.

002795 Percentage of local government entities filing their annual financial reports with SAO on time			
Biennium	Period	Actual	Target
2019-21	A3		90%
	A2		90%
2017-19	A3		85%
	A2		85%
2015-17	A3	87%	85%
	A2	85%	80%



A007 Performance Audits

Appropriation Period: 2019-21 Activity Version: 36 - Working Analyst Supp. Version 6 Sort By: Activity

Performance audits of state and local governments in Washington are conducted under the authority of Initiative 900, which was approved by voters in November 2005 and enacted as RCW 43.09.470. Since then, our Office has independently selected audit topics in response to citizen input, audit experience, requests by the Governor and the Legislature, and in response to emerging issues. The performance audits are conducted in accordance with the Government Auditing Standards published by the U.S. Government Accountability Office.

Program OMN - SAO Omnibus Programs

Account	FY 2020	FY 2021	Biennial Total
FTE	55.0	56.2	55.6
553 Performance Audits of Government Account			
553-6 Non-Appropriated	\$11,189,000	\$12,723,000	\$23,912,000

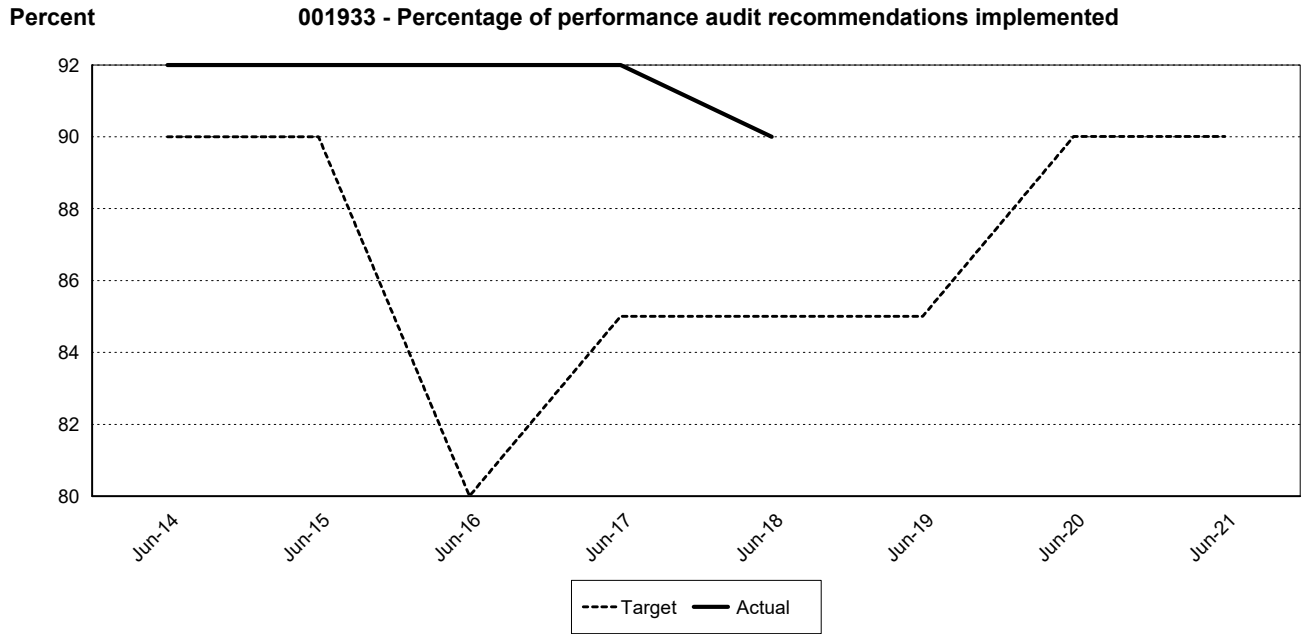
Statewide Result Area: Efficient, Effective and Accountable Government
Statewide Strategy: Support democratic processes and government accountability

Expected Results

To conduct independent performance audits of state and local government.

001933 A generally accepted measure of performance audit success is the degree to which performance audit recommendations are implemented.			
Biennium	Period	Actual	Target
2019-21	A3		90%
	A2		90%
2017-19	A3		85%
	A2	90%	85%
2015-17	A3	92%	85%
	A2	92%	80%

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Grand Total

	FY 2020	FY 2021	Biennial Total
FTE's	338.6	339.9	339.3
GFS	\$28,000	\$32,000	\$60,000
Other	\$49,310,000	\$52,534,000	\$101,844,000
Total	\$49,338,000	\$52,566,000	\$101,904,000