Statewide Single Audit Efficiency Project

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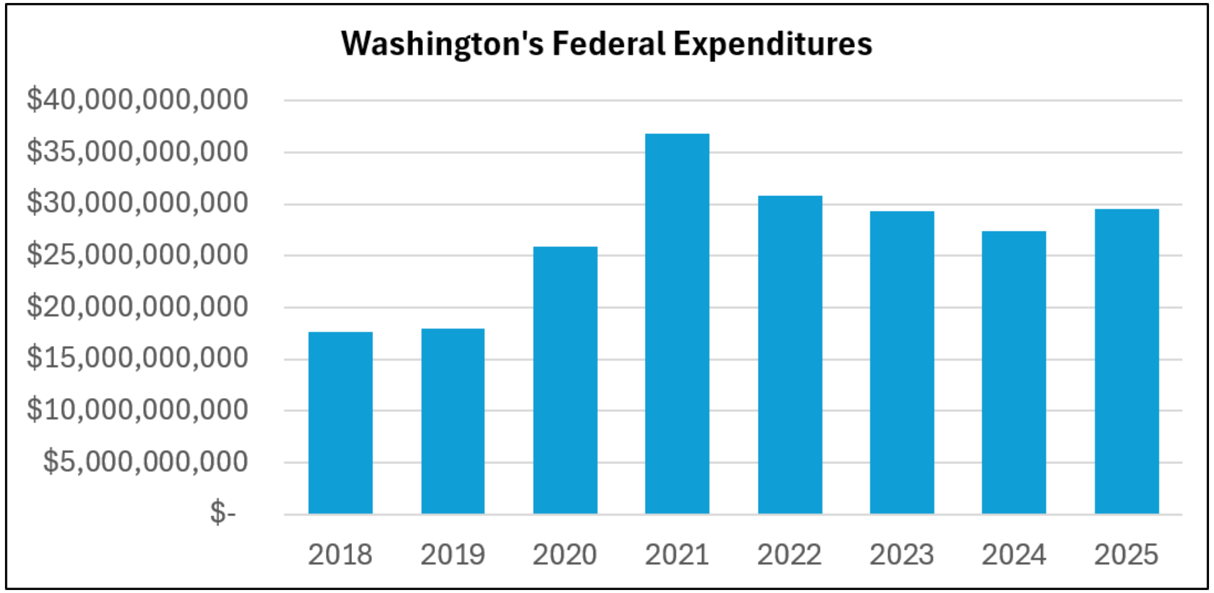
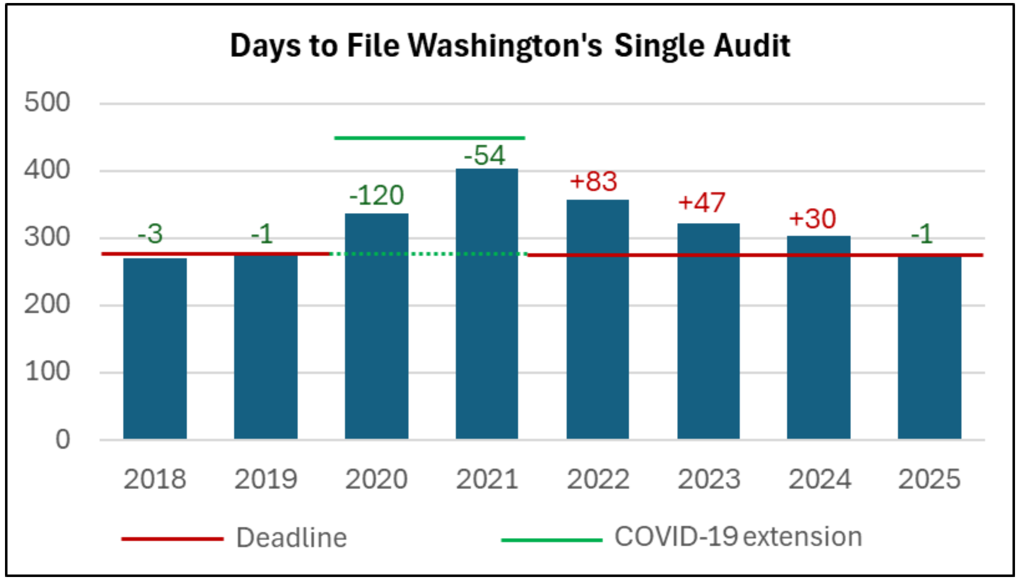
Office of the Washington State Auditor

Agenda

01	02	03	04	05
Background	Project goal, scope, and methodology	Project steps	Expectations	Communication plan

Background


Washington's Federal Expenditures
$40,000,000,000
$35,000,000,000
$30,000,000,000
$25,000,000,000
$20,000,000,000
$15,000,000,000
$10,000,000,000
$5,000,000,000
$-
2018
2019
2020
2021
2022
2023
2024
2025


Days to File Washington's Single Audit
500
400
300
200
100
0
-3
-1
-120
-54
+83
+47
+30
-1
2018
2019
2020
2021
2022
2023
2024
2025
Deadline
COVID-19 extension

Importance of timeliness

Late submissions can:

- Affect federal grantor risk assessments, oversight, or funding decisions
- Delay the following year’s accounting and reporting work
- Reduce the time agencies have to correct issues

Project Goal

Improve timeliness of statewide single audit compared to the federal deadline.

Project Scope

In Scope

- Audit documentation, templates, and processes
- Agency documentation, policies, and processes
- Audit challenges, difficulties, and perspectives
- Agency challenges, difficulties, and perspectives

Out of Scope

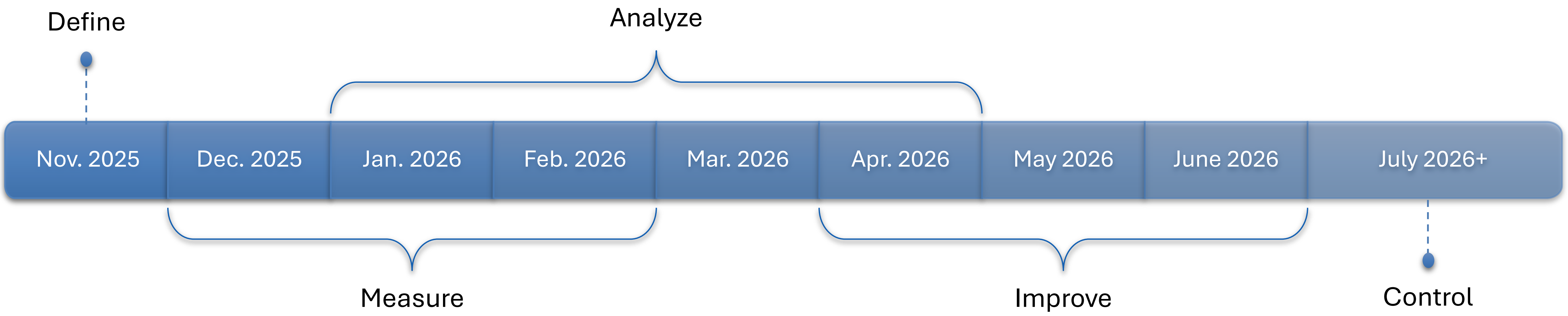
- Barriers or difficulties posed by federal agencies, program requirements, Uniform Guidance, or professional standards.
- Performance evaluations of staff
- Quality control reviews of audit work
- Root cause analysis of single audit findings
- Non-timeliness improvements

Reported if identified

Project Methodology

- **D** Define
- **M** Measure
- **A** Analyze
- **I** Improve
- **C** Control

Project Timeline



Project Steps

- Stakeholder outreach
- Stakeholder surveys
- Outreach to 10 other states
- Quality control/peer review results
- Audit documentation and templates
- Process walks
- Quantitative and qualitative analysis

Expected Output

- Identification of best practices
- Recommendations for SAO, OFM, and agencies
- Presentation of results
- Written report

Implementation plan

- Implementation expected to take multiple audit cycles due to:
    - Balancing implementation with regular workload
    - Time needed for collaboration
    - Cycled major programs
    - Continued refinements
- SAO is committed to developing an implementation plan by the end of 2026
- OFM/agency decision on developing an implementation plan
- SAO to follow-up in 2028

Communication Plan

Who

- SAO stakeholders
- Office of Financial Management
- State agencies

When & How

TBD – SAO will work with OFM on how to best communicate to agencies

Questions?