



# Office of the Washington State Auditor

Pat McCarthy

Presented to  
Northwest Seaport Alliance  
Audit Committee

December 10, 2020

Sandra Groshong, Audit Manager  
Gus Ramos, Assistant Audit Manager  
Dave Smolko, Audit Lead

# Results that Matter



**Increased trust in government**



**Independent, transparent examinations**



**Improved efficiency and effectiveness of government**



Pat McCarthy  
State Auditor

# Today's presentation



Office of the  
Washington  
State Auditor  
Pat McCarthy

- About our Office
- 2019 accountability audit
- Report publication
- Concluding comments
- Contacts

# Work of Other Auditors



- A financial statement and single audit was performed by RSM
- In accordance with professional standards, we will consider the audit report and audit work performed by other auditors in the planning of our accountability audit. This includes communicating with the other auditors, evaluating their work and results, and leveraging the work already performed, if applicable.

## Accountability audit starting in November 2020

Once we have completed our planning for this year's audit we will communicate specific areas for our audit focus. Typical areas that are evaluated for potential review:

- Contracts
- Payroll
- Wharf revenue
- Employee purchase cards
- Related party transactions
- Clean truck program



# Report Publication



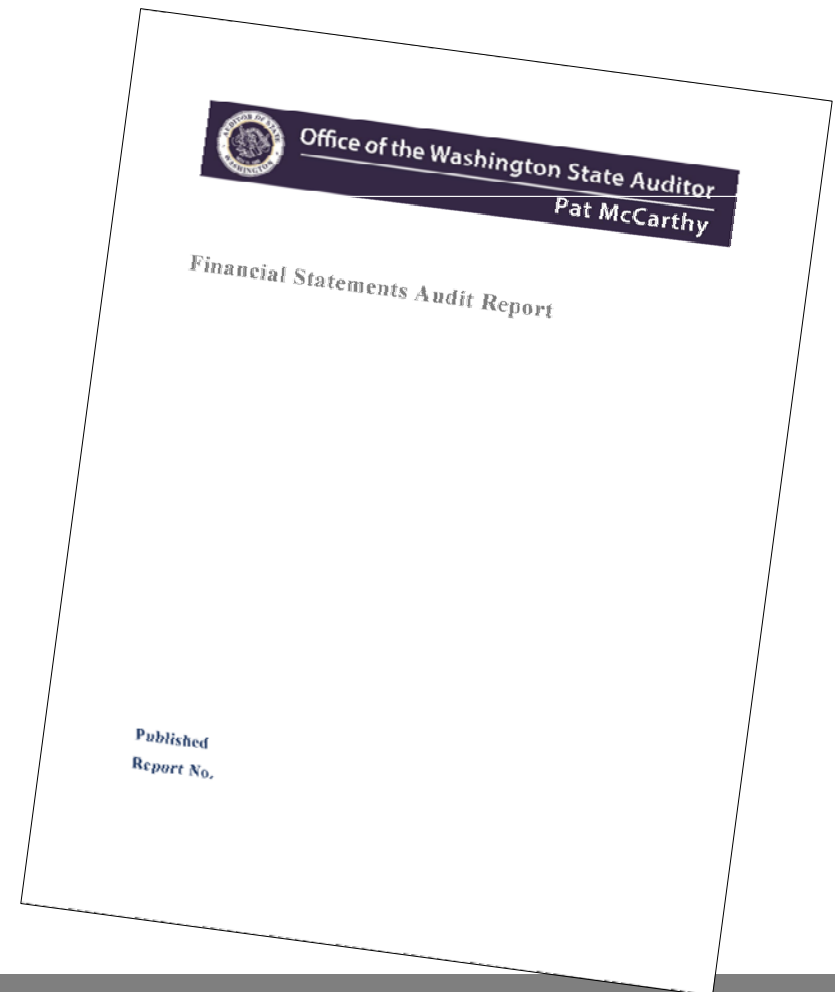
- ✓ Audit reports are published on our website.
- ✓ Sign up to be notified by email when audit reports are posted to our website:

<https://sao.wa.gov/about-sao/sign-up-for-news-alerts/>

## Audit Survey

When your report is released, you will receive an audit survey from us.

We value your opinions on our audit services and hope you provide feedback.



# Concluding comments



- **Confidential Information**

Our Office is committed to protecting your confidential or sensitive information.

- **Estimated audit costs**

About \$37,000\*

- **Expected communications**

During the course of the audit, we will communicate with Don Kelley (Manager, Financial Accounting and Deputy Auditor) on the audit status, any significant changes in our planned audit scope or schedule, and preliminary results or recommendations as they are developed.

\*to be adjusted based on risk assessment

# Auditor's Office contacts



**Pat McCarthy**

State Auditor  
(360) 902-0360

[Pat.McCarthy@sao.wa.gov](mailto:Pat.McCarthy@sao.wa.gov)

**Kelly Collins, CPA**

Director of Local Audit  
(360) 902-0091

[Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)

**Mark Rapozo, CPA**

Assistant Director of Local Audit  
(360) 902-0471

[Mark.Rapozo@sao.wa.gov](mailto:Mark.Rapozo@sao.wa.gov)

**Sandra Groshong**

Audit Manager  
(253) 290-7503

[Sandra.Groshong@sao.wa.gov](mailto:Sandra.Groshong@sao.wa.gov)

**Gus Ramos**

Assistant Audit Manager  
(253) 290-2011

[Ramosa@sao.wa.gov](mailto:Ramosa@sao.wa.gov)

**Dave Smolko**

Audit Lead  
(253) 593-2047 x127

[Dave.Smolko@sao.wa.gov](mailto:Dave.Smolko@sao.wa.gov)