



PNIAF 2019

JLARC Follow-Up Audits

Two examples of how JLARC approaches the follow-up audit

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Joint Legislative Audit & Review Committee (JLARC)

Washington State Legislature's **performance auditors** since 1973

Bipartisan committee of 8 Senators and 8 Representatives

Nonpartisan staff conduct studies using professional audit standards

Studies are assigned by the Legislature or the Committee itself



How JLARC follows up

Monitoring actions on recommendations

Statutory direction and budget provisos

Committee work plan

Two follow-up audits

Puget Sound Partnership

- Large scope
- Directed by statute

Washington State Department of Transportation

- Focused scope
- Committee-sponsored

Puget Sound Partnership audit: 2016

State agency in charge of
organizing the recovery
effort of Puget Sound



2016 JLARC published 4th report about the Partnership



2016 included follow-up plus new audit

2011 legislative auditor recommendations

- 3 recommendations to improve agency compliance, transparency, and communication

2016: Fresh scope

- Re-assess the implementation of 2011 recommendations
- Assess the agency anew

Bridge Preservation Cost Estimating

Evaluating agency
improvement efforts



2015 JLARC Staff Findings



Pavement

Followed best practices for estimating preservation needs



Bridges

Accurate data, but limited capacity to develop reliable estimates of preservation needs

2015 Legislative Auditor Recommendations

WSDOT should improve long-term estimates of bridge preservation needs

WSDOT and OFM should develop a process to improve stakeholders' confidence in its estimates

Follow-Up Process

Review previous work products and recommendation monitoring



Conduct audit



If making recommendations, **anticipate** the follow-up process when writing them

Contact Us

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