



# **How to work with an auditee to overcome barriers to information**

Improving Communications and Access  
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# How do we overcome barriers to information?

- What is a barrier?
- Why are there barriers?
- How might we communicate with the auditee to overcome them?



# Barrier, what barrier?



## Access to data set

Not owned by agency (private firm owns data)

Problem with format, proprietary or unreadable

Want us to pay for the information

# What about the administrative records?



## Administrative records

Privacy concerns: perception that federal or state law prevents sharing the data

No one knows where that information is “we did it on the back of an envelope”

Lost in a fire

# How about a meeting or a site visit?



## Access to staff or facilities

Scheduling delays

Physical interference or intimidation

Not allowing access or observation in a facility

Putting the auditor in an unsafe situation

# What is the motivation?

Why are there barriers?

- Fear, anger, indifference
  - Losing control
  - Change
  - Exposing an error, fraud or abuse

Sometimes there is a legitimate reason –

- Impending lawsuit
- Matter that would pose significant safety, security, or fiduciary risk



# How to lead the way through, around, over the barrier

How do we overcome barriers in partnership with  
auditee?

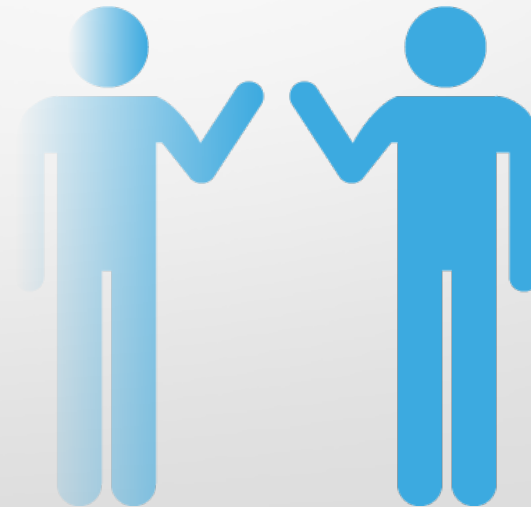
Respond to a situation in a way that is unexpected

<https://www.youtube.com/watch?v=aWseEycdXS8&feature=youtu.be>

“She Offered The Robber A Glass Of Wine, And That Flipped The Script” - Heard on NPR, [Morning Edition](#) ; July 15, 2016

# Awareness and Alternatives

- Recognize potential for problems early-on
- Polite and persistent
- Complementary mirroring is natural and typically works
  - Friendly to Friendly
  - Direct to Direct
  - Formal to Formal





# Resetting the tone

Recognize sometimes you have to re-set the tone of communications and information sharing.



## Try Non-complementary behavior

**Friendly conversation:** Direct verbal and written requests

**Flexible with schedule:** Set direct timeline

**One point of contact:** Include others

# Take-aways about barriers

- Not uncommon, recognize and address them
- Their origin may be relevant to audit objectives
- Complementary and non-complementary communication strategies can help you over, around or through barriers

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