



Working Together: Financial and Performance Auditing

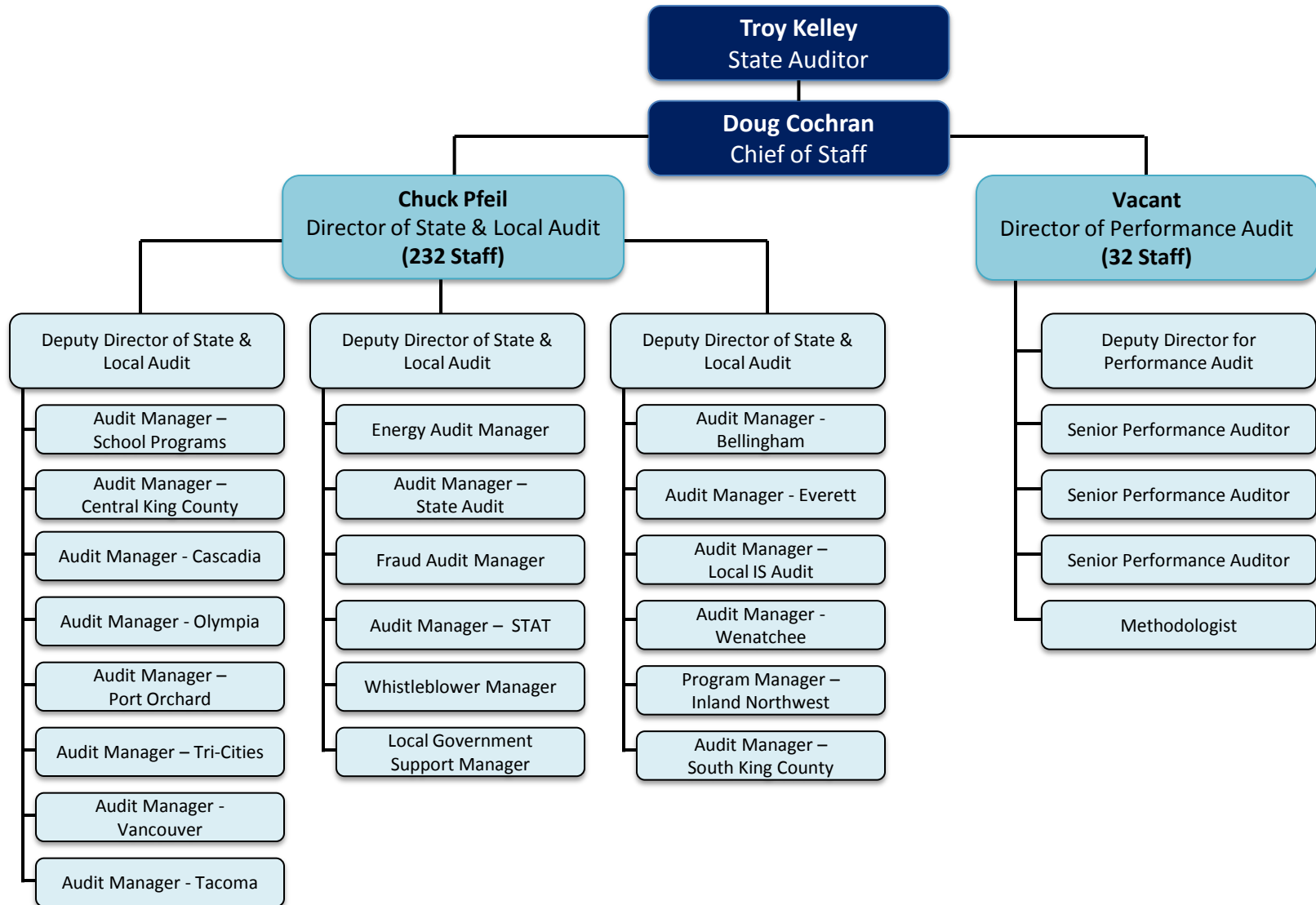
Pacific Northwest Intergovernmental Audit Forum

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WASHINGTON
TROY KELLEY
STATE AUDITOR

Organization Chart



Overview of Audits & Investigations Performed

Types of Audits

Performance

Financial

Single

Accountability (*audits of fiscally related compliance and controls*)

Fraud & Whistleblower Investigations

Citizen Hotline Referrals

Attest Engagements



Performance Audit

- 2005 citizen initiative
- Performance Audit of Government Act effective December 2005
- Dedicated funding
- New division
- Separate location



Performance Audit

- Hired performance audit expertise and transferred financial auditors
- Talk of blending audits began in 2008
- Early efforts included both state and local audits
- Planning remained separate at times
- Communication gaps occurred



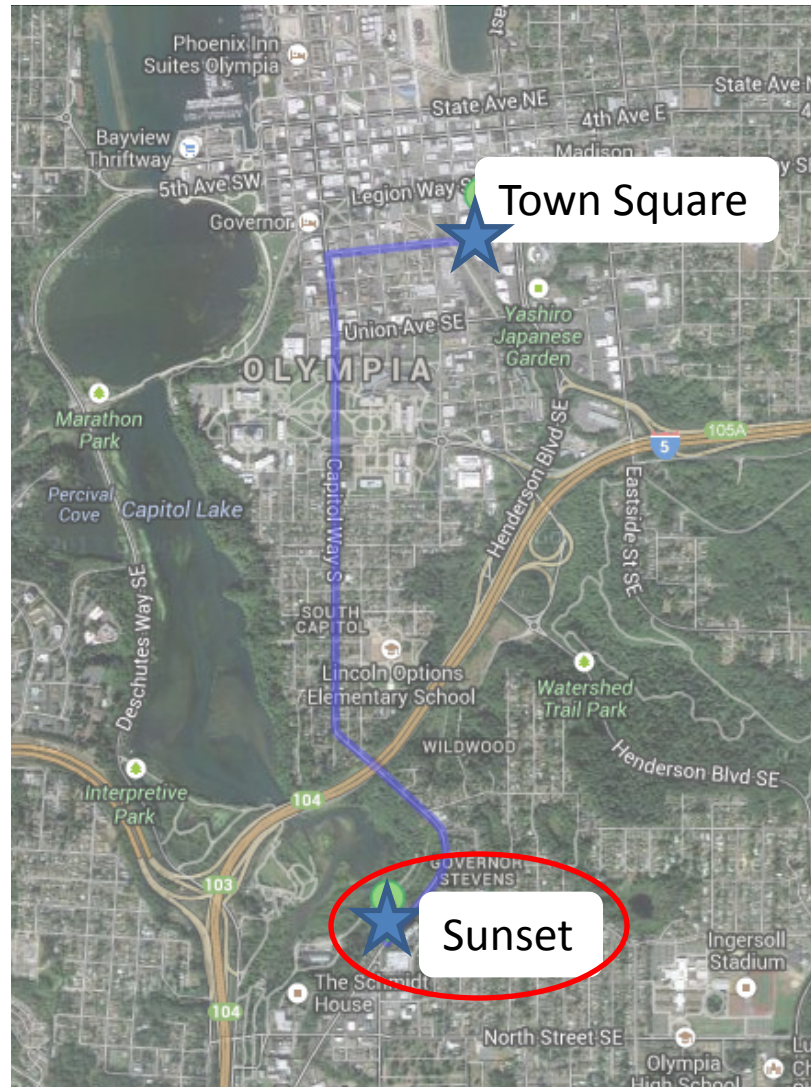
Defined Career Path

Financial Auditors

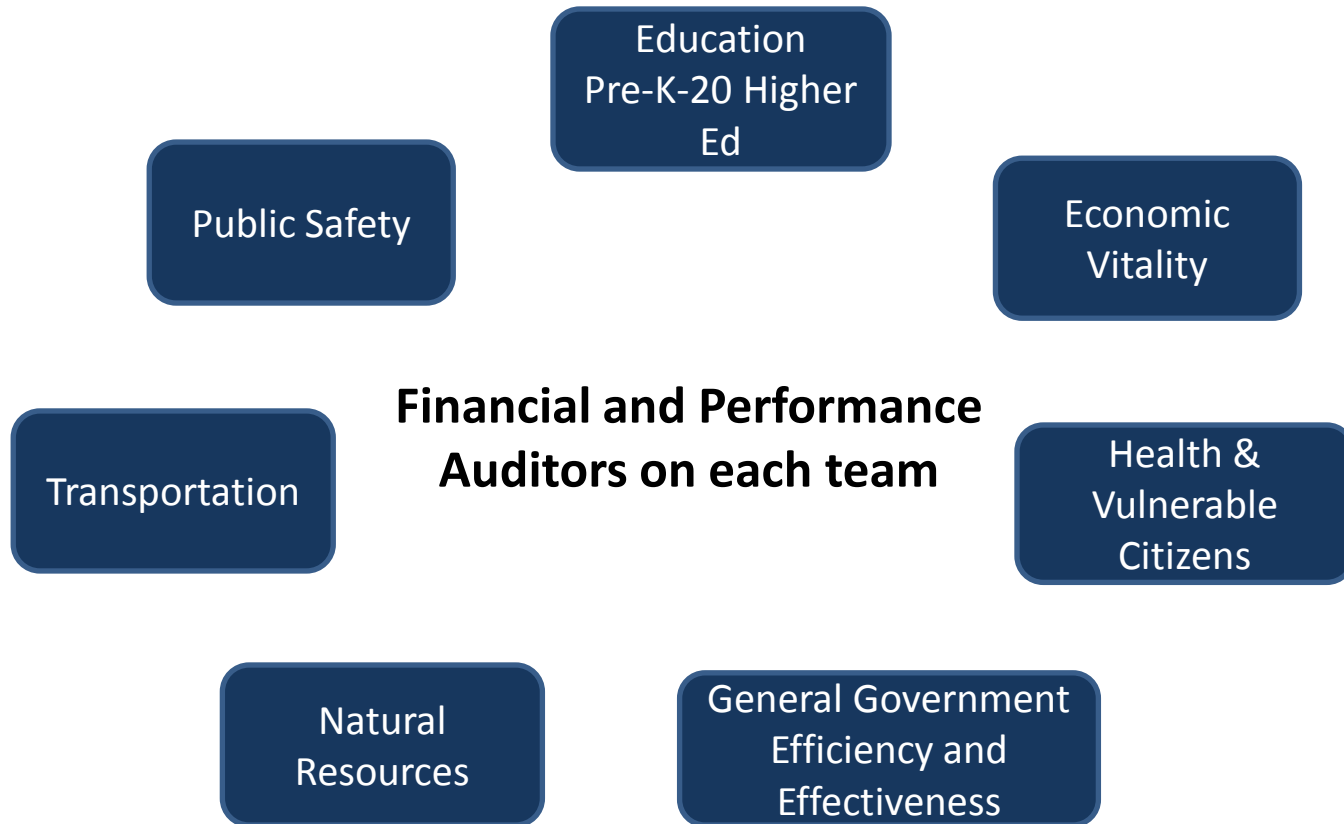
Performance Auditors



Plans for the future - Co-location



Plans for the future - Centralized Planning



Sharing Lessons Learned

The Local Government Performance Center within the State Auditor's Office offers tools and training to help local leaders who want their governments to work better, cost less, and improve the value of their services to citizens.

- 1) An online resource center with tools and examples.
- 2) Training on how to improve government services.
- 3) Customized on-site training sessions (on request and within available resources).

Our goal: better results for citizens and customers at lower cost to government and taxpayers



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