



Entrance Conference

Port of Seattle

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About SAO

- Established in State Constitution
- Led by State Auditor Pat McCarthy
- Auditor of all public accounts
- Audits more than 160 state agencies and 2,200 local governments
- Audits 43 different government types
- Staffed by nearly 500 employees



“ Our mission is to promote accountability and transparency in government. ”

State Auditor Pat McCarthy





Audits that matter

Accountability

Financial

Federal

Performance audits

Cybersecurity audits

Energy compliance
audits

Citizen hotlines

Special
investigations

Other engagements

2,501 audits conducted

(July 1, 2024 – June 30, 2025)

Accountability audit

January 1, 2025 through December 31, 2025

Using a risk-based audit approach for the Port's accountability audit, we will examine the management, use and safeguarding of public resources to ensure there is protection from misuse and misappropriation. In addition, we will evaluate whether there is reasonable assurance for adherence to applicable state laws, regulations and policies and procedures.

After we have completed our planning procedures, we will share with management the specific audit areas we plan to further evaluate.

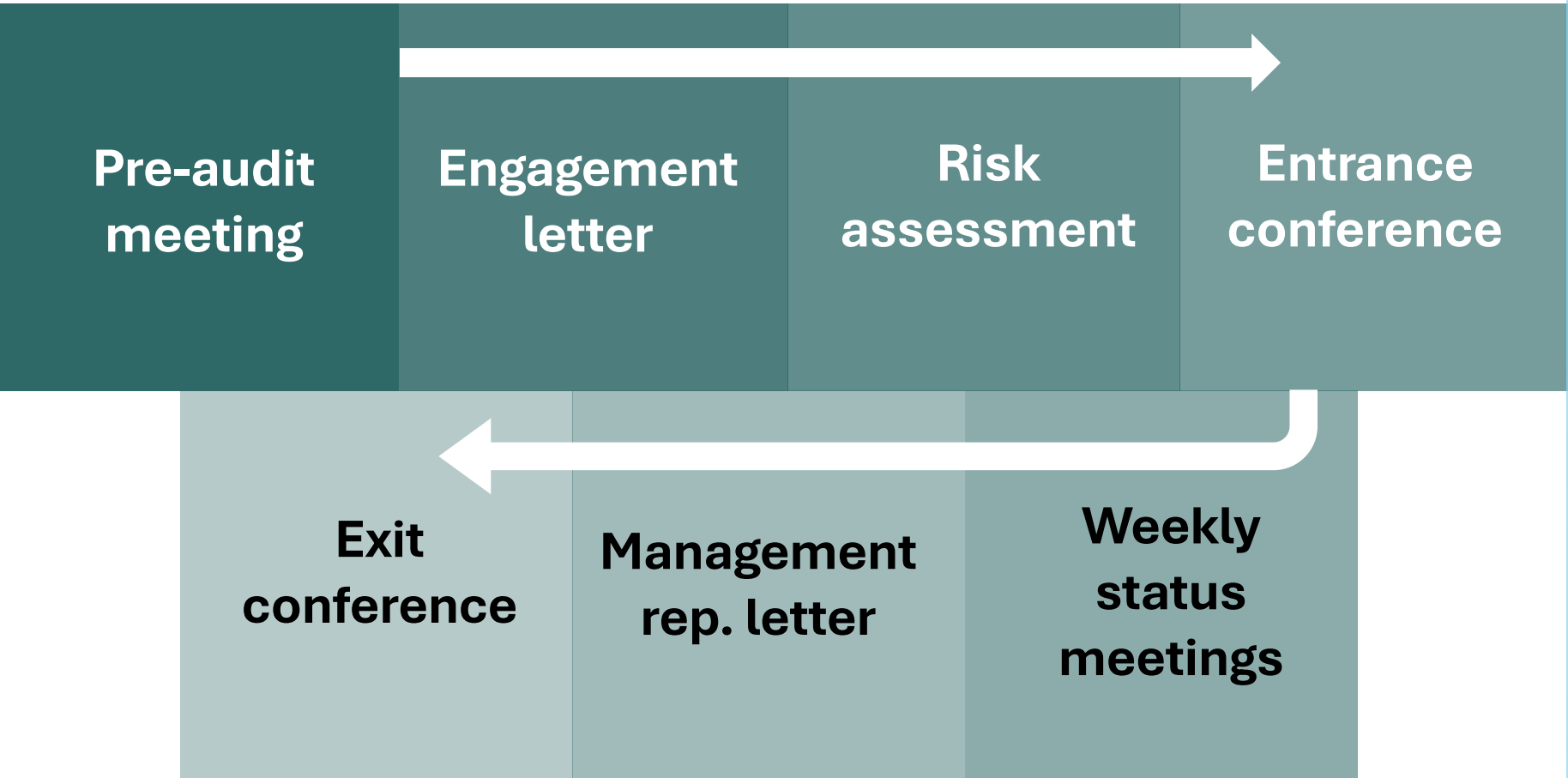




Work of other auditors

- A financial statement and federal single audit of the Port for the period January 1, 2025, through December 31, 2025 was performed by Baker Tilly.
- We will review their work and determine if anything causes concern about its quality.
- We will remain alert and report to you on whether any limitations restricted our analysis of the other audits.
- We will notify you if we notice any instance in which a material misstatement of the financial statements has or may have resulted from fraud or suspected fraud.

Staying connected



Levels of reporting

Findings

Included in
audit report

Management
letters

Referenced in
audit report

Exit items

Communicated to
management





Important information

Confidential
information

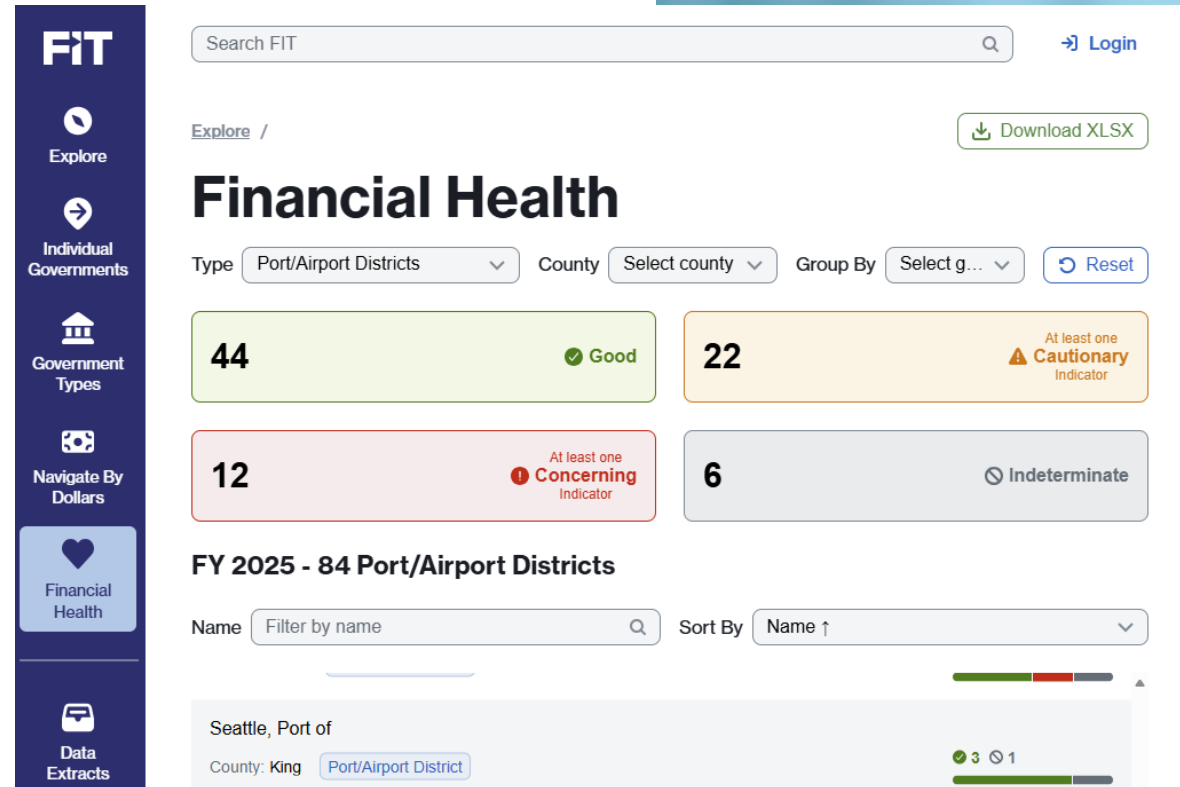
Audit costs

Audit dispute
process

Loss
reporting

FIT provides data and information

- Clear picture of your government's overall financial health
- Indicators highlight strengths and areas needing attention
- Data that helps guide budgeting and planning decisions



Who audits the State Auditor?

Peer reviews of the Office of the Washington State Auditor



Our Office receives external peer reviews every three years by the National State Auditors Association.



2025 rating received: “**Pass**” – the highest level of assurance that an external review team can provide.



“I’ve done 25 of these and by far, this was the best one I’ve done.”

- Scott Owens, Director at the Georgia Department of Audits and Accounts and a peer review leader



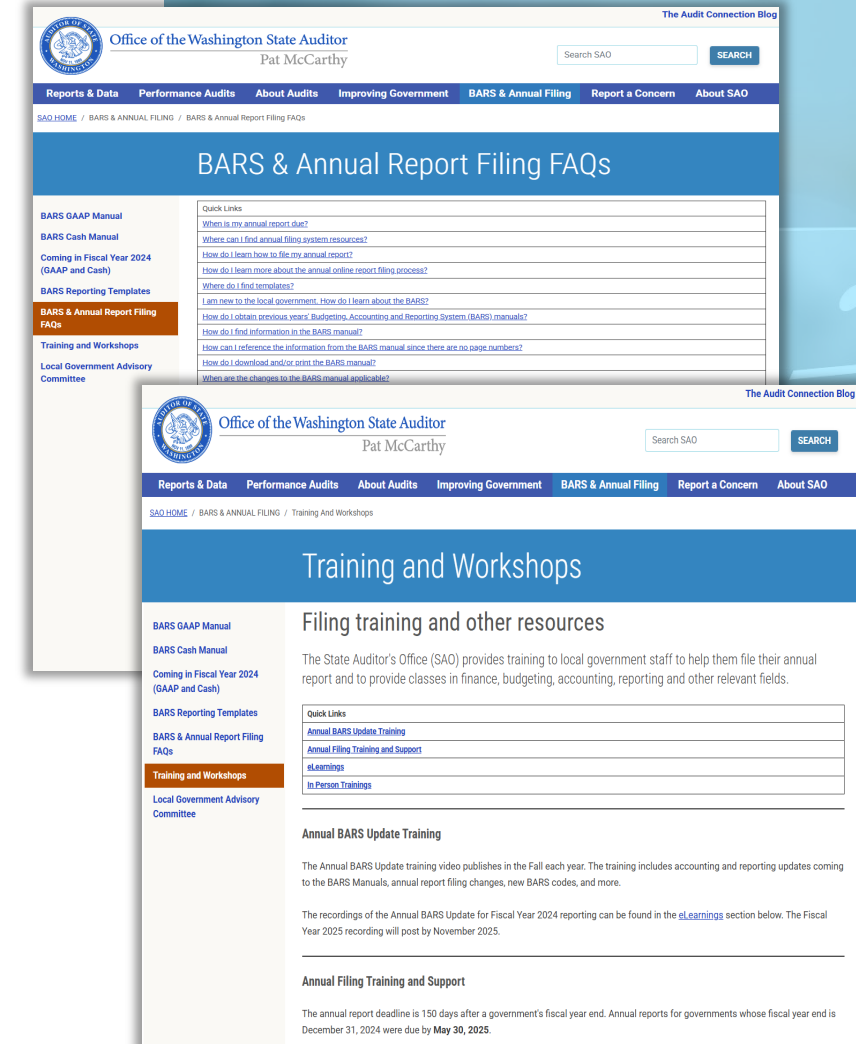
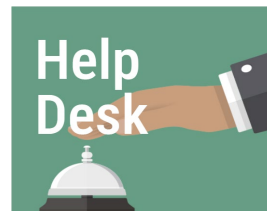


Local Government Support services

- BARS Manual annual updates
- Online filing system for local government annual reporting requirements
- On-time filing is the law – and we can help!

Trainings and client support

- Accounting and Reporting Training (recorded regularly and live)
- Opportunities to learn about the required components of the annual report
- Client portal, including HelpDesk





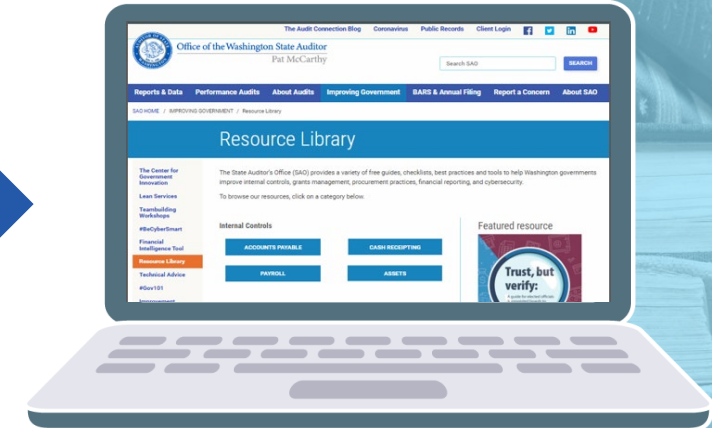
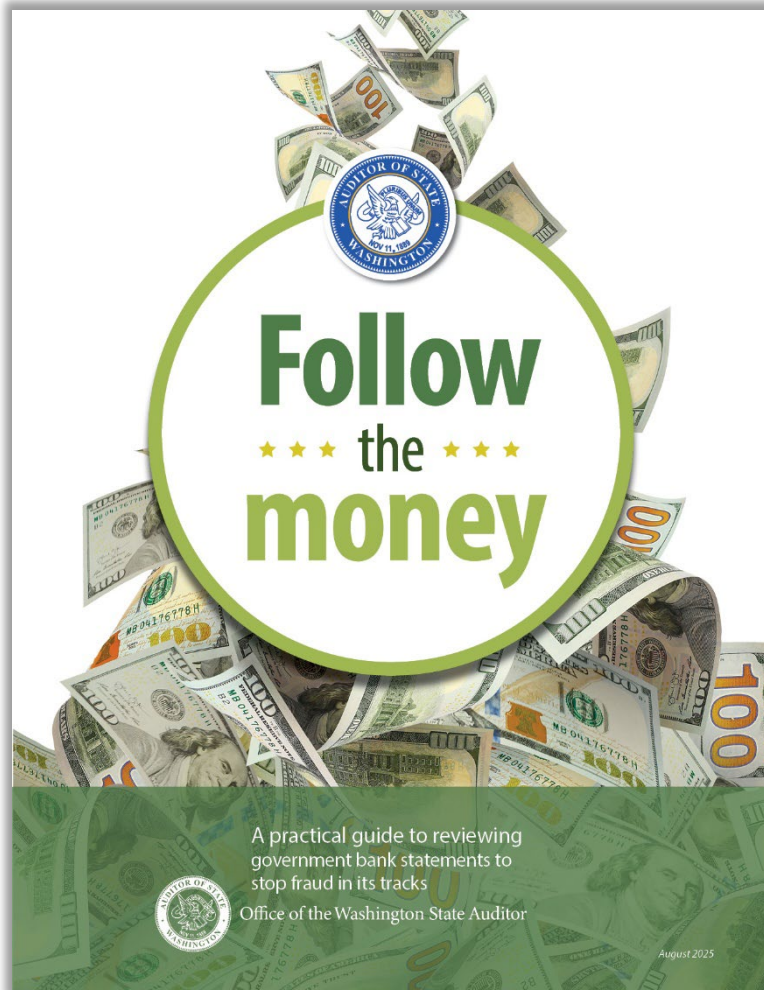
SAO's Center for Government Innovation offers free:

- **Cyber checkups** to assess your government's vulnerability to common cybersecurity threats
- **Resource Library** with tools, checklists and other resources that provide you ways to improve internal controls, compliance and other areas
- **Customized Lean facilitations & trainings** to help you improve how work gets done
- **Teambuilding workshops** to help you strengthen your team, increase trust, and promote workplace harmony



Contact the Center today! 564-999-0818 ■ Center@sao.wa.gov

Fraud prevention resource



Available in our resource library, SAO's latest fraud prevention resource shows government officials how a 30-minute bank statement review can spot the red flags of fraud.



Questions



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