



# AUDIT PROCEDURES

Port of Camas-Washougal  
Audit Period Ending: 12/31/2006

## J.4.PS - Constituent Referral

### Procedure Step:      **Constituent Referral Process**

**Done By:**                SAA, 7/5/2007  
**Review By:**             RLM, 1/17/2008

### Purpose/Conclusion:

**Purpose/Conclusion:** To review the constituent referral process and ensure it is followed.

### Testing Strategy:

**If you have identified a constituent referral related to your audit ensure the process described below is followed.**

1. When a constituent contacts your team with an audit-related or performance audit issue, forward the information to Julie Cooper so it can be opened and tracked in the database. This is very important as the database is used as a reference for the Executive Office if a citizen later communicates directly with Brian or Monica.
2. When a citizen writes directly to the Executive Office the information is reviewed by Julie Cooper and when necessary, Director of Legal Affairs, Director of State Audits and Local Government Liaison, to determine if the issues fall within our Office's audit authority. If we can look at the issue(s), Julie will open the issue in the database and send the material to the appropriate team. Julie will call the citizen to acknowledge receipt of the letter.
3. If a constituent contacts the office with an issue that is related to a potential performance audit, Julie will forward the information to the Outreach Administrator to add to the performance audit outreach database.
4. If the contact is made by telephone and the audit manager can give the citizen an answer over the phone, there is no need to have it logged in the database. If the contact is made by e-mail, the audit manager forwards the message to Julie so it can be entered into the database. If there is ever a question as to whether or not the issue should be logged in, please contact Julie.
5. After the audit manager has reviewed the material, he/she should contact Julie (by telephone or e-mail) to advise if the team can examine the issues in question and when the audit is expected to be completed. Julie will then send a letter, signed by Brian, advising the constituent.
6. After the team has completed the audit, the audit manager should e-mail Julie a draft letter. Julie will review the letter and, when necessary, forward it to the AAG and the Director of Legal Affairs for their review. Following legal review, Julie will send to Mindy for final review. Julie will print the letter for Brian's signature and send out the final letter. Julie will make copies for the file and will send a copy to the manager at the same time the correspondence is sent to the citizen. Please be sure to follow this sequence with the letters.
7. If the citizen's concern is not audit-related, Julie will draft a letter for Brian's signature explaining why we cannot examine the issues and recommending where the citizen can seek assistance.



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\*\*Julie will prepare quarterly reports for the managers that list any pending constituent referrals. However, if you need a report more frequently, just let Julie know.\*\*

## Constituent Program Contact Information:

### **Julie Cooper**

Constituent and Whistleblower Program Coordinator  
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## **Policy**/Criteria:

Policy 1530 - Constituent Referrals (effective 10/01/04)

### BACKGROUND

Citizens who observe what they believe to be illegal or inappropriate activities by government employees or agencies may report those activities through our Constituent Referral Program. We examine those issues that are within our authority to audit. If the concerns are not within the statutory jurisdiction of our office to review, we will assist citizens in contacting the proper agency.

Citizens who bring concerns to our office do not have the same legal protections as those contained in the state employee Whistleblower Act, so anonymity is not guaranteed. Correspondence between our office and the citizen falls within the scope of the Public Records Act. If a citizen wishes to remain anonymous, the Public Records Act is explained to him/her.



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## REQUIREMENTS

1) Constituent referrals will be recorded in a database by the Administrative Assistant of the Constituent Program.

Audit Managers are responsible for informing the Administrative Assistant of constituent referrals received directly by the audit team.

2) When a citizen concern is sent to the main office in Olympia, the Local/State Government Liaison and Administrative Assistant will work with the audit teams to determine if the issues are audit-related. If the issues are audit-related, the Administrative Assistant will notify the citizen of the anticipated completion date of the audit.

Constituent referrals should be examined as soon as practicable. Audit Managers will determine if it is reasonable to wait until the next regular examination of the entity to review the issues.

3) If the issues are not audit-related, the Administrative Assistant will send a letter to the constituent under the State Auditor's signature explaining that the concerns are not within our statutory jurisdiction to review.

4) Work performed to examine constituent referrals will be documented in accordance with Audit Policy 3310 - Standards for Audit Documentation.

5) The Administrative Assistant will send a letter identifying the results of the review to the constituent.

The audit team is responsible for drafting the letter. The letter is reviewed by the Administrative Assistant, the Communications Manager and the Chief of Staff and is sent out under the State Auditor's signature.

## **Record of Work Done:**

### **BACKGROUND**

Citizens who observe what they believe to be illegal or inappropriate activities by government employees or agencies may report those activities through our Constituent Referral Program. We examine those issues that are within our authority to audit.

We identified a constituent referral related to the Port of Camas/Washougal audit (see J.4.1) and will adhere to the following process:

*1. When a constituent contacts your team with an audit-related or performance audit issue, forward the information to Julie Cooper so it can be opened and tracked in the database.*

We received a constituent referral from Concerned Citizens In Action (CCIA), a public registered corporation with the State of Washington. A letter dated April 20, 2007, and signed by Brian Sonntag, CGFM, was sent to CCIA notifying them of a review by the Vancouver Office. We began our review on July 2, 2007.



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2. *When a citizen writes directly to the Executive Office the information is reviewed by Julie Cooper and when necessary, Director of Legal Affairs, Director of State Audits and Local Government Liaison, to determine if the issues fall within our Office's audit authority. If we can look at the issue(s), Julie will open the issue in the database and send the material to the appropriate team. Julie will call the citizen to acknowledge receipt of the letter.*

The information was reviewed by Julie Cooper and sent to the Vancouver team.

3. *If a constituent contacts the office with an issue that is related to a potential performance audit, Julie will forward the information to the Outreach Administrator to add to the performance audit outreach database.*

This issue is not related to a performance audit at this time.

4. *If the contact is made by telephone and the audit manager can give the citizen an answer over the phone, there is no need to have it logged in the database. If the contact is made by e-mail, the audit manager forwards the message to Julie so it can be entered into the database. If there is ever a question as to whether or not the issue should be logged in, please contact Julie.*

The contact was made by written documentation sent to Brian Sonntag and entered into the database.

5. *After the audit manager has reviewed the material, he/she should contact Julie (by telephone or e-mail) to advise if the team can examine the issues in question and when the audit is expected to be completed. Julie will then send a letter, signed by Brian, advising the constituent.*

A letter dated April 20, 2007 was sent advising the constituent.

6. *After the team has completed the audit, the audit manager should e-mail Julie a draft letter. Julie will review the letter and, when necessary, forward it to the AAG and the Director of Legal Affairs for their review. Following legal review, Julie will send to Mindy for final review. Julie will print the letter for Brian's signature and send out the final letter. Julie will make copies for the file and will send a copy to the manager at the same time the correspondence is sent to the citizen. Please be sure to follow this sequence with the letters.*

We will notify Julie at the completion of the audit.

7. *If the citizen's concern is not audit-related, Julie will draft a letter for Brian's signature explaining why we cannot examine the issues and recommending where the citizen can seek assistance.*

The citizen's concern is audit-related and will be reviewed.