



Office of the Washington State Auditor  
Pat McCarthy

## Accountability Audit Report

# Washington State Leadership Board

For the period July 1, 2022 through June 30, 2025

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**Office of the Washington State Auditor  
Pat McCarthy**

April 2, 2026

Laura Armstrong  
Executive Director  
Washington State Leadership Board  
Olympia, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Agency operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the Agency's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

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# AUDIT RESULTS

## Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Agency operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

## About the audit

This report contains the results of our independent accountability audit of the Washington State Leadership Board from July 1, 2022 through June 30, 2025.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.310, which requires the Office of the Washington State Auditor to examine the financial affairs of all state agencies. Our audit involved obtaining evidence about the Agency's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended June 30, 2025, 2024 and 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Travel – compliance with requirements for use, tracking and documentation of travel expenditures
- Special license plate fee revenue – compliance with requirements for use, tracking and documentation of fee revenue
- Disbursements – compliance with requirements for use, tracking and documentation of vendor and purchase card expenditures
- Open public meetings – compliance with requirements for minutes, meetings and executive sessions
- Financial condition – reviewing for indications of financial distress

## RELATED REPORTS

### **Financial**

We perform an annual audit of the statewide basic financial statements, as required by state law (RCW 43.09.310). Our opinion on these financial statements is included in the Annual Comprehensive Financial Report (ACFR). The ACFR reflects the financial activities of all funds, organizations, agencies, departments and offices that are part of the state's reporting entity. The results of that audit are published in a report issued by the Office of Financial Management in December of each year and can be found at [www.ofm.wa.gov](http://www.ofm.wa.gov).

### **Federal grant programs**

In accordance with the Single Audit Act, we annually audit major federal programs administered by the state of Washington. Rather than perform a single audit of each agency, we audit the state as a whole. The results of that audit are published in reports issued by the Office of Financial Management and our Office.

## INFORMATION ABOUT THE AGENCY

The Washington State Leadership Board was established in 1971 as a nonprofit called the “Association of Washington Generals.” The legislature designated it as a trustee agency of the state in 2022, with the mission to steward Washington’s leadership continuum for those furthest from opportunity by investing in empowering programs that develop and celebrate models of leadership. The Board provides two youth leadership programs involving international travel, a grant program for youth with disabilities, and a leadership recognition program. The Board operates these programs with four employees and biennial combined revenue of under \$2 million in legislative appropriations and specialty license plate fees. The Board’s programs include:

- Washington World Fellows (WWF), a foreign exchange and career preparatory program for high school sophomores. WWF includes a study abroad program, academic mentoring, college application support, and various leadership opportunities.
- Compassion Scholars, a study abroad and service-learning program aimed at promoting compassionate leadership. Participants engage in an international service-learning excursion, followed by collaborative efforts with their mentors to launch community services projects using their newly acquired skills and experiences.
- Boundless Washington, a grant-based outdoor and sports leadership program for young people with disabilities. Awarded applicants explore a sports/outdoor activity of their choice with the necessary adaptive resources to assist them.
- The Honors Program is a legacy recognition program that the Board has administered since 1975, bestowing honors on behalf of the state with the Washingtonian of the Year, Organization of the Year, Legacy of Service, Equity for All, and Emerging Leader awards.

### Contact information related to this report

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*Information current as of report publish date.*

### Audit history

You can find the current audit report for the Washington State Leadership Board at <https://portal.sao.wa.gov//ReportSearch>.

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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