

WAC 182-70-710 Audit process. (1) Once the authority determines an audit will be conducted, either as a random audit or based on a triggering event set forth in WAC 182-70-705(2), the authority shall provide written notice to the subject of the audit at least thirty days before the start of the audit. The notice must include the name of the company or individuals who will be conducting the audit and the subject of the audit, including the time period for which the audit covers, which time period must be no longer than the prior three years. If the audit is the result of a triggering event, the notice will include information regarding the triggering event. The notice will also include information regarding the audit entrance conference that has been scheduled to take place within fourteen days before the audit will begin. The notice will include the location, date and time and contact person for the entrance conference and such other information as required. The authority will work with the subject of the audit to ensure sufficient time is provided between providing the written notice, the date of the entrance conference, and the start of the audit.

(2) The subject of the audit is required to cooperate with the auditor, providing the information as requested. If there is a dispute during the audit, the issue should be brought to the attention of the WA-APCD program director, who will resolve the dispute. Both the auditor and the subject of the audit will be provided an opportunity to present its issues regarding the dispute, either in writing or in person. The WA-APCD program director may engage a mediator to help resolve the dispute.

(3) The auditor will be required to prepare an audit report. A draft of the audit report shall be provided to the subject of the audit for review and comments. The subject of the audit should be provided no less than thirty days to provide comment to the draft report.

(4) After receiving and reviewing any comments, and revising the draft audit report as deemed necessary, the auditor shall schedule an exit conference with the subject of the audit to review the audit and final audit report. The subject of the audit shall be provided an opportunity to submit comments or responses to the findings in the audit. The auditor shall provide a deadline, not less than thirty days after the exit conference for submission of any response to the audit.

(5) The auditor shall issue a final audit report no later than thirty days after the deadline for submission of any response. The report shall be provided to the authority and the subject of the audit. The final report shall include any response provided by the subject of the audit. The authority shall publish the final report on the agency website.

(6) The auditor shall be required to sign a confidentiality/nondisclosure agreement if the auditor will have access to any confidential or proprietary information.

[Statutory Authority: RCW 41.05.021, 41.05.160 and 43.371.020. WSR 20-08-059, § 182-70-710, filed 3/25/20, effective 4/25/20. WSR 19-24-090, recodified as § 182-70-710, filed 12/3/19, effective 1/1/20. Statutory Authority: RCW 43.371.070. WSR 18-22-095, § 82-75-710, filed 11/5/18, effective 12/6/18.]