



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

April 15, 2020

Greetings,

First, thank you for all of your work over the past several weeks. Because of the efforts of Washingtonians from every corner of the state and every sector of the economy, we have seen hopeful signs in our fight against this pandemic. While we are by no means done, I think all of us can feel a sense of pride in what Washington has accomplished so far.

Second, I want share some guidance and updates from the State Auditor's Office.

The most important advice we are sharing with all our audit clients in state and local government comes down to one action word: document.

Governments at all levels have been confronted with unprecedented situations by the twin challenges of the coronavirus pandemic and its related economic disruption. On any activities or purchases related to the preservation of public health and promotion of public welfare, governments should first consult their policies and then seek legal advice from their attorney. Consider whether a policy adjustment is necessary before taking the proposed action. In all cases, governments should fully document their analysis and evaluation to support the action or decision taken. We also suggest you account for coronavirus-related expenditures and revenues in your accounting systems, ensuring they are tracked in a way that they can be separately identified.

As an update on our efforts to extend the annual financial reporting deadline, we have been in contact with the legislative leaders who have the authority to extend the emergency declaration issued earlier by Gov. Inslee. Our goal is to extend the deadline by at least 30 days. We will keep you updated on this important topic.

Finally, many associations have appropriately moved their spring meetings and conferences online to comply with the governor's Stay Home, Stay Healthy order. I and other SAO representatives will be attending many of these virtual conferences. While I will miss seeing folks face to face, we look forward to meeting online, sharing information and hearing new ideas that will help us serve the public better.

As always, please contact our office with any questions or suggestions on how we can support you. We are committed to working with you as partners in public service. And remember -- document those tough decisions.

Sincerely,

Pat McCarthy
Washington State Auditor