

Office of Administrative Hearings

Agency 110

Audit Report	Finding Number	Finding and Corrective Action Status	
1035188	2022-001	<p>Finding:</p> <p>Corrective Action:</p> <p>Completion Date:</p> <p>Agency Contact:</p>	<p>The Office of Administrative Hearings did not have adequate internal controls over and did not comply with requirements for credit cards.</p> <p>To address the internal control weaknesses identified by the audit, the Office hired a consulting firm to review its financial processes and make recommendations for improvement. In December 2023, the Office received the consultant’s final report and adopted all of the recommendations and immediately began revising its fiscal policies and procedures.</p> <p>The Office has implemented all of the recommendations by the State Auditor’s Office and the independent consultant and is integrating ongoing oversight and monitoring to ensure internal controls remain effective. This includes:</p> <ul style="list-style-type: none"> • Rigorous oversight and monitoring of the Office’s credit card activities, including independent review of the credit card charges and monthly payments reconciliation. • Designating several employees to have access to the credit card online account and credit card statements to ensure cross-monitoring and appropriate sharing of expenditure information. • Requiring sufficient documentation to support each credit card charge. Review of this documentation is required prior to approval and payment of the credit card bills. • Modifying the Office’s accounting system to prevent uploading and releasing payment batches by the same employee. To ensure proper segregation of duties, the employee preparing a payment must be different from the employee reviewing and approving the payment. <p>July 2024, subject to audit follow-up</p> <p>Rob Cotton Chief Financial Officer PO Box 42488 Olympia, WA 98504-2488 (360) 407-2708 rob.cotton@oah.wa.gov</p>