



Entrance Conference

City of Tacoma

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July 15, 2025

Disclaimer: This presentation is intended to be viewed in conjunction with the complete packet of entrance materials provided. A copy of those materials may be requested by contacting the presenters listed or by emailing PublicRecords@sao.wa.gov.

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Audits that Matter

Accountability

Financial

Performance Audits

Cybersecurity Audits

Unauditable Governments

Federal

Fraud/ Whistleblower Investigations

Other Engagements

Citizen Hotlines

Pat McCarthy
State Auditor

2,724 audits conducted
(July 1, 2023 – June 30, 2024)

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Financial Statement Audit

January 1, 2024 through December 31, 2024

Opinion Issuance

- Opinion will be issued in accordance with U.S. GAAP
- Audit conducted in accordance with *Government Auditing Standards*

Internal Control and Compliance over Financial Reporting

- Assess adequacy of accounting and financial statement preparation processes at preventing material misstatements
- Identify whether there are instances of material noncompliance



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Federal Grant Compliance Audit

January 1, 2024 through December 31, 2024

Opinion Issuance

- Opinion will be issued in accordance with *Government Auditing Standards* and the Uniform Guidance

Internal Control and Compliance over Major Programs

- Assess adequacy of federal grant processes at preventing non-compliance
- Identify whether there are instances of material non-compliance



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Major Programs Selected for Audit



ALN	Program or Cluster Title	Total Amount Expended
14.218	Community Development Block Grants/Entitlement Grants	\$1,809,413
14.218	COVID-19 – Community Development Block Grants/Entitlement Grants	\$263,009
16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$650,928
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	\$25,323,764

These costs amount to about 58 percent of the total federal expenditures for 2024

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Levels of Reporting



Findings

Management
letters

Exit items

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Important Information			
Confidential Information	Audit Costs	Audit Dispute Process	Loss Reporting



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Questions?



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