



August 3, 2023

Hon. Pat McCarthy, Auditor
Washington State Auditor's Office
302 Sid Snyder Avenue
Olympia, WA 98501

Re: Response to July 27, 2023 Letter

Dear State Auditor McCarthy,

I am in receipt of your letter dated July 27, 2023 in response to my correspondence earlier that week requesting financial and performance audits of the King County Prosecuting Attorney's Office Juvenile Division and associated non-profit organizations that receive millions of dollars in public funding to provide diversion programs. This letter was sent in light of multiple media reports outlining significant concerns of mismanagement of the programs. While I greatly appreciate the speed of your response, I still have concerns about how your office intends to proceed.

Your letter indicates that you will consider the concerns outlined in my letter "as part of the risk assessment we conduct when planning audits." You note that King County's next regular accountability audit is scheduled to begin this Fall and is likely to be completed "late Spring 2024."

I reviewed the last accountability audit of King County, which is available on your website via the following link:

<https://portal.sao.wa.gov/ReportSearch/Home/ViewReportFile?arn=1030339&isFinding=false&sp=false>.

That audit covered the period from July 1, 2020 through June 30, 2021 and "involved obtaining evidence about the County's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters." Your office noted that while "[m]anagement is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse", it ultimately concluded that while it does not examine every transaction, "[i]n those selected areas, County 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."

I have three concerns with relying on a similar audit to address the allegations of financial mismanagement in the administration of King County's juvenile diversion programs.

1. First, your office apparently missed the problems in the last audit. At least two of the articles referenced in my letter were published prior to the April 25, 2022 publication date of the

accountability report, and some of the events detailed in later articles occurred prior to June 30, 2021. I am concerned that the narrow focus of an accountability audit caused your office to miss these issues before, which could lead to a similar oversight here.

2. As I understand the nature of the accountability audit based upon the report, your office reviews transactions from the local government, but that review does not extend to vendors like the non-profit organizations at issue in this matter. I have no doubt that these organizations have received millions of dollars from the King County Prosecuting Attorney's office, and an audit that demonstrates this is, frankly, worthless. The central question as identified in the press reports is whether these programs can account for the money they received and whether they are actually providing the services in accordance with the law and the public good. I believe financial and performance audits are more appropriate tools to accomplish these purposes.
3. Finally, I am troubled by the potential delay in initiating any kind of audit and in the potential receipt of its results being sometime in "late Spring" of next year. Each day that these diversion programs continue to operate under mismanagement is another day that public safety is put at risk, victims are less likely to receive justice, and the juveniles referred fail to receive the services required. Delay of a comprehensive review of this matter is intolerable – the human and financial costs are simply too high to wait.

In the absence of adequate assurances that the current course you propose will address these concerns, I respectfully request that you reconsider your decision to defer this matter until the next regularly scheduled accountability audit of King County and instead initiate performance and financial audits requested on an expedited basis.

Sincerely,

A handwritten signature in blue ink that reads "Jackson Maynard, Jr." in a cursive style.

Jackson Maynard
Executive Director and Counsel
Citizen Action Defense Fund
300 Deschutes Way SW, Suite 300
Tumwater, WA 98501
(850) 519-3495