According to the GAO, government audit organizations can meet the requirement for organizational independence in a multiple ways.

**Independent if:**

The audit organization is assigned to a different branch of government within the same level of government as the audited entity.

**OR**

The audit organization’s head meets any of the following criteria:

a. directly elected by voters  
b. appointed by and accountable to Council  
c. appointed by the Executive, so long as the appointment is confirmed Council and removal from the position is subject to oversight by Council and reports the results of audits to and is accountable to Council  
d. appointed by, accountable to, reports to, and can only be removed by a statutorily created governing body, the majority of whose members are independently elected or appointed and come from outside the organization being audited.

**OR**

The audit organization should have all of the following safeguards if under the Executive:

a. statutory protections that prevent the abolishment of the audit organization by the Executive;  
b. statutory protections that require that if the head of the audit organization is removed from office, the Executive should report this fact and the reasons for the removal to the legislative body;  
c. statutory protections that prevent the Executive from interfering with the initiation, scope, timing, and completion of any audit;  
d. statutory protections that prevent the Executive from interfering with the reporting on any audit, including the findings, conclusions, and recommendations, or the manner, means, or timing of the audit organization’s reports;  
e. statutory protections that require the audit organization to report to a legislative body or other independent governing body on a recurring basis;  
f. statutory protections that give the audit organization sole authority over the selection, retention, advancement, and dismissal of its staff; and  
g. statutory access to records and documents that relate to the agency, program, or function being audited.

So let’s talk further about what more you’d like me to do on this.

K

*Kymber Waltmunson*  
Snohomish County Performance Auditor  
425-388-3006