



KING COUNTY AUDITOR'S OFFICE

Kymber Waltmunson, County Auditor

Auditor on Fraud and Ethics Issues

Kymber Waltmunson

May 12, 2026 | GOVERNMENT ACCOUNTABILITY AND OVERSIGHT COMMITTEE

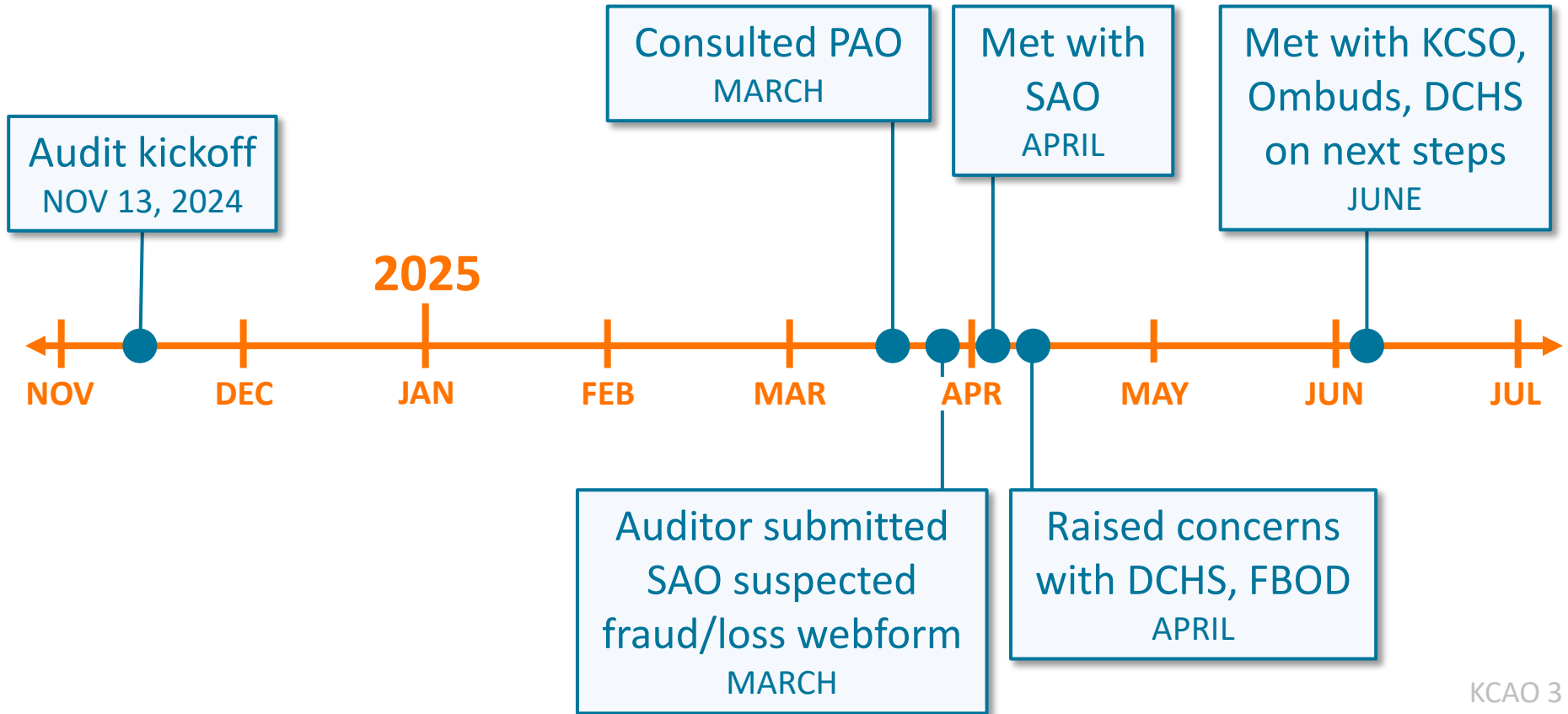


Parallel tracks

ETHICS/FRAUD

AUDIT

Audit engagement timeline





Implementing recs will prevent future issues

1. Strategy to strengthen fiscal controls
2. Ongoing anti-fraud training for staff and mgt
3. Train grantees on role in fiscal stewardship
4. Enforce subcontracting requirements
5. Create policies, checklists, and training



Gaps in fraud management that contributed

1. Lack of internal fraud investigation capacity
2. Complex policy environment
3. Gaps in independent contract oversight
4. No clear reporting path
5. Limited fraud and ethics awareness
6. Limited information and analytics

Ethics Code needs full rewrite

Ethics code lacks clear and sufficient guidance on appropriate conduct.



Address loopholes

—Subcontractors, relationships



Add training



Use plain language

Plain-language ethics framework

Ask yourself these questions when dealing with situations policy does not cover.

1

Does it align with your values?

2

Does it align with relevant laws, policies, and organizational values?

3

Is it in the best interest of communities you serve?

4

Would you be willing to explain your actions to your supervisor?

5

Would an informed resident approve of your actions?



If **YES to all**, it is probably OK to proceed.



Otherwise, seek guidance from others.



Improper acts reports



Criminal fraud
Ethics
Human resources or other non-fraud
Bad record keeping