

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Greater Columbia Behavioral Health  
Regional Support Network  
(Greater Columbia Behavioral Health)  
Benton County**

Report Date  
**March 7, 2014**

**Report No. 1011426**

Issue Date  
**March 17, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



# Washington State Auditor Troy Kelley

March 17, 2014

Board of Directors  
Greater Columbia Behavioral Health  
Kennewick, Washington

## ***Report on Accountability***

We appreciate the opportunity to work in cooperation with your Network to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on the Greater Columbia Behavioral Health's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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Benton County  
March 7, 2014**

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# Audit Summary

## Greater Columbia Behavioral Health Benton County March 7, 2014

### ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Greater Columbia Behavioral Health from July 1, 2012 through June 30, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Network. We also determined whether the Network complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Contracts
- Credit card disbursements
- Employee reimbursements
- Payments/expenditures
- Travel disbursements

### ***RESULTS***

In the areas we examined, the Network's internal controls were adequate to safeguard public assets. The Network also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## Related Reports

### **Greater Columbia Behavioral Health Benton County March 7, 2014**

#### ***FINANCIAL***

Our opinion on the Network's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Network's financial statements.

#### ***FEDERAL GRANT PROGRAMS***

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Network's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

# Description of the Network

## Greater Columbia Behavioral Health Benton County March 7, 2014

### **ABOUT THE NETWORK**

Greater Columbia Behavioral Health Regional Support Network is a health plan contractor for the state of Washington for mental health services. Created under the Community Mental Health Services Act passed by the Washington State Legislature in 1991, the Network is under contract with the Department of Social and Health Services to coordinate mental health services to individuals covered by Medicaid or with limited financial resources and no health insurance.

The Network is organized as a quazi-governmental agency made up of 10 counties including Asotin, Benton, Columbia, Franklin, Garfield, Kittitas, Klickitat, Walla Walla, Whitman and Yakima. The Network Business Office does not provide direct services, but instead contracts service delivery through a network of private nonprofits and county-run agencies. A 10-member Board of Directors governs the Network. Each Board Member represents a member county. The Network operates on \$55 million annually with a \$110 million bi-annual budget and has approximately 20 employees.

### **APPOINTED OFFICIALS**

These officials served during the audit period:

Board of Directors:

Robert Koch, Chair  
Jim Jeffords  
Shon Small  
Charles Reeves  
Dean Burton  
Raul Jewell  
Ray Thayer (ended December 2012)  
Jim Sizemore (began January 2013)  
Paul Pearce  
Perry Dozier  
Michael Largent  
Kevin Bouchey

Executive Director  
Chief Financial Officer

Ken Roughton  
Troy Wilson

## ***NETWORK CONTACT INFORMATION***

Address: Greater Columbia Behavioral Health  
101 N. Edison Street  
Kennewick, WA 99336-1958

Phone: (509) 737-2466

Website: [www.gcbh.org](http://www.gcbh.org)

## ***AUDIT HISTORY***

We audit the network every year. The Network has been free of findings for the last 17 audits.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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**Deputy Director of Local Audit**  
**Deputy Director of Performance Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
**Sadie Armijo**  
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**Lou Adams, CPA**  
**Barb Hinton**  
**Thomas Shapley**  
**Mike Murphy**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

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