



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

Greater Columbia Behavioral Health Regional Support Network (Greater Columbia Behavioral Health)

Benton County

For the period July 1, 2013 through June 30, 2014

Published March 23, 2015

Report No. 1013801





Washington State Auditor Troy Kelley

March 23, 2015

Board of Directors
Greater Columbia Behavioral Health
Kennewick, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Network operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Network's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Network operations complied with applicable requirements and provided adequate safeguarding of public resources. The Network also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of the Greater Columbia Behavioral Health from July 1, 2013 through June 30, 2014.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Network's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Contracts (state only)
- Vendor payments
- Use of restricted funds

RELATED REPORTS

Financial

Our opinion on the Network's financial statements and compliance with federal grant program requirements is provided in a separate report issued in March 2015, which includes the Network's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

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 issued in March 2015. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE NETWORK

The Greater Columbia Behavioral Health Regional Support Network, doing business as Greater Columbia Behavioral Health, 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 consortium of 10 counties including Asotin, Benton, Columbia, Franklin, Garfield, Kittitas, Klickitat, Walla Walla, Whitman and Yakima. The Network does not provide services to individuals directly, but rather funds services through provider agencies.

A 10-member Board of Directors governs the Network. Each Board Member represents a member county. The Network operates on a \$56 million annual budget and has approximately 20 employees.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Greater Columbia Behavioral Health at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

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

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