



Washington State Auditor's Office

Independence • Respect • Integrity

Accountability Audit Report

Lewis Mason Thurston Area Agency on Aging

Thurston County

For the period January 1, 2013 through December 31, 2014

Published July 27, 2015

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Washington State Auditor's Office

July 27, 2015

Council of Governments
Lewis Mason Thurston Area Agency on Aging
Olympia, 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 Agency 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 Agency'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,

A handwritten signature in blue ink, reading "Jan M. Jutte".

JAN M. JUTTE, CPA, CGFM
ACTING STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Agency operations complied with applicable requirements and provided adequate safeguarding of public resources. The Agency 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 Lewis Mason Thurston Area Agency on Aging from January 1, 2013 through December 31, 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 Agency'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:

- Open Public Meetings Act
- General revenues and expenditures
- Internal controls over cash receipting and general disbursements
- Payroll
- Provider contracts
- State grants
- Small and attractive assets
- Financial condition

RELATED REPORTS

Financial

Our opinion on the Agency's financial statements and compliance with federal grant program requirements is provided in a separate report issued in July 2015, which includes the Agency'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 Agency's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report issued in July 2015.

INFORMATION ABOUT THE AGENCY

The Lewis Mason Thurston Area Agency on Aging seeks to assist in the development of a comprehensive and coordinated service system for senior citizens who live in Lewis, Mason and Thurston counties. Its major functions include funding, coordinating, planning, providing direct services and advocating.

The Agency operates on a \$6.5 million annual budget with approximately 54 employees. A majority of its revenue comes through state and federal grants. The Agency is responsible to the federal Department of Health and Human Services, Administration for Community Living and the Washington State Department of Social and Health Services, Aging and Long Term Support Administration, which oversee the Area Plan.

Locally, the Agency is governed by a Council of Governments created by Lewis, Mason and Thurston counties. A Council-appointed Director oversees day-to-day operations.

Contact information related to this report	
Address:	Lewis Mason Thurston Area Agency on Aging 2404 Heritage Court S.W. Olympia, WA 98502
Contact:	Todd Steben, Fiscal Manager
Telephone:	(360) 664-3162 ext.117
Website:	www.lmtaaa.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Lewis Mason Thurston Area Agency on Aging 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.

Contact information for the State Auditor's Office	
Deputy Director for Communications	Thomas Shapley Thomas.Shapley@sao.wa.gov (360) 902-0367
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov