



# Washington State Auditor's Office

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## Accountability Audit Report

# Walla Walla Valley Metropolitan Planning Organization

Walla Walla County

For the period March 25, 2013 through December 31, 2014

Published October 5, 2015

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## Washington State Auditor's Office

October 5, 2015

Board of Appointed Representatives  
Walla Walla Valley Metropolitan Planning Organization  
Walla Walla, 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 Organization 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 Organization'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 that reads "Jan M. Jutte".

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



## AUDIT SUMMARY

### Results in brief

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

### About the audit

This report contains the results of our independent accountability audit of the Walla Walla Valley Metropolitan Planning Organization from March 25, 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 Organization'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.



## INFORMATION ABOUT THE ORGANIZATION

The Walla Walla Valley Metropolitan Planning Organization, established on March 25, 2013, is a bi-state transportation planning agency located in the Walla Walla Valley region serving approximately 56,000 citizens. The Organization carries out the federally required continuing, cooperative and comprehensive (3C) multimodal transportation planning process that encourages and promotes the safe and efficient development, management and operation of surface transportation systems to serve the mobility needs of people and freight and foster economic growth and development while minimizing transportation-related fuel consumption and air pollution.

Funding is primarily received through federal or state sources. Federal funding for the Organization's transportation planning activities is provided through transportation planning grants from the Federal Highway Administration and Federal Transit Administration, administered by Washington State Department of Transportation (WSDOT) and Oregon Department of Transportation (ODOT). State funding for the Organization's transportation planning activities is appropriated directly from WSDOT.

The Organization is governed by an appointed Board of Representatives, which include the cities of Walla Walla and College Place in Washington and Milton-Freewater in Oregon; the counties of Walla Walla, Washington, and Umatilla, Oregon; the Port of Walla Walla; Valley Transit; ODOT and WSDOT. The Organization received \$216,217 and \$291,381 in annual revenues for fiscal years 2013 and 2014, respectively, to support its operations.

### Contact information related to this report

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*Information current as of report publish date.*



## 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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