



Washington State Auditor's Office

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Accountability Audit Report

Spokane Regional Transportation Council

Spokane County

For the period January 1, 2015 through December 31, 2015

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Washington State Auditor's Office

September 22, 2016

Board of Directors
Spokane Regional Transportation Council
Spokane, 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 Council 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 Council'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 black ink that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Council operations complied with applicable requirements and provided adequate safeguarding of public resources. The Council 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 Spokane Regional Transportation Council from January 1, 2015 through December 31, 2015.

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 Council'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
- Financial condition
- Credit card purchases/policies
- Contract and agreement terms

RELATED REPORTS

Financial

Our opinion on the Council's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Council'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 Council's major federal program, which is listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE COUNCIL

The Spokane Regional Transportation Council is a Metropolitan Planning Organization formed by an interlocal agreement among several local governments. The Council is responsible for the development and endorsement of the Metropolitan Transportation Plan, the Transportation Improvement Program and other regional transportation studies. This transportation planning process includes data collection and analysis, traffic projections, network evaluation, determining roadway and intersection requirements, and the conceptual development of regionally significant projects.

A Board of Directors with 14 voting members administers the Council. Participating entities appoint Board Members to the Council and members serve undefined terms. The Council appoints an Executive Director to oversee the Council's daily operations as well as its 10 full-time and one part-time employees.

The majority of the Council's funding comes from federal grants, state and local assistance and from interlocal agreements with area cities and other local governments. The Council's annual revenue fluctuates heavily from year-to-year due to the nature of its projects and associated grant funding. In fiscal year 2015, the Council operated on an annual budget of approximately \$1.6million.

Contact information related to this report	
Address:	Spokane Regional Transportation Council 421 W. Riverside Avenue Suite 500 Spokane, WA 99201
Contact:	Greg Griffin, Accountant
Telephone:	(509) 343-6370
Website:	www.srtc.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Spokane Regional Transportation Council 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	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov