



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report
Columbia County Public
Transportation

For the period January 1, 2015 through December 31, 2016

Published February 22, 2018

Report No. 1020773





Office of the Washington State Auditor
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February 22, 2018

Board of Commissioners
Columbia County Public Transportation
Dayton, 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 Authority 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 Authority'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,

Pat McCarthy
State Auditor
Olympia, WA

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AUDIT SUMMARY

Results in brief

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

However, we noted certain matters that we communicated to Authority management in a letter dated February 16, 2018, related to vanpool usage and monitoring. We appreciate the Authority's commitment to resolving those matters.

About the audit

This report contains the results of our independent accountability audit of the Columbia County Public Transportation from January 1, 2015 through December 31, 2016.

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 Authority'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:

- Credit card usage
- Vanpool monitoring
- Schedule 16 of Federal Expenditures reporting
- Payroll disbursements and leave cash outs
- Surplus equipment
- Vendor disbursements

INFORMATION ABOUT THE AUTHORITY

The Columbia County Public Transportation (or CCPT) was created in 2005 when it separated as a component of Columbia County into its own, separately governed entity.

It is governed by a five-member Board of Directors, made up of representatives from local entities. The Authority provides public transportation services to approximately 4,200 citizens in the city of Dayton, town of Starbuck and rural Columbia County. The Authority operates on a \$1.5 million annual budget and has approximately 14 part- and full-time employees.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Columbia County Public Transportation 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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