

WAC 136-100-060 Provisions for audit of RAP projects. (1) Audit provisions. RAP project audits may be conducted by the state auditor's office and will normally be conducted in conjunction with the audits of the different counties of the state as required by RCW 43.09.260 and 36.80.080. Special audits of specific RAP projects may be accomplished at the request of the county road administration board. If a special audit is conducted outside the confines of those audits required by the above statutes, then the costs of the special audit shall be the responsibility of the county road administration board.

(2) Scope of audits. The audit of any RAP project shall include, but not be limited to, the review of the county's compliance with:

(a) The provisions of the act; and

(b) The rules in Title 136 WAC regarding implementation and administration of the act, with detailed review of uses of county road taxes, application of RATA funds, and the various reporting requirements.

The audit shall also include a review of the financial accounting and reporting of those funds associated with and received for the RAP project.

(3) Noncompliance, questioned costs, and post-audit penalty. If the audit of a RAP project reveals any area of noncompliance and/or questioned costs, then such exceptions shall be subject to comment by the examiner within the audit report. In the event an exception has been noted within the audit report, it shall be the duty of the county road administration board to discuss and evaluate the noted discrepancy. Discrepancies may be cause for the county road administration board to order the payback of any RATA funds that have been expended on ineligible activities and/or withdrawal or denial of the certificate of good practice of the county in question as provided in chapter 136-04 WAC.

[Statutory Authority: Chapter 36.79 RCW. WSR 99-01-021, § 136-100-060, filed 12/7/98, effective 1/7/99.]