

WAC 136-400-120 Audit requirements. Audits of county ferry capital improvement projects may be conducted by the state auditor's office and will normally be conducted in conjunction with the county audits required by RCW 43.09.260 and 36.80.080. Special audits of specific county ferry capital improvement projects not required by these statutes may be accomplished at the request, and at the expense, of the county road administration board.

An audit of any county ferry capital improvement project shall include, but not be limited to, a review of the county's compliance with the provisions of the statute and these rules. The audit shall also include a review of the financial accounting and reporting of those funds associated with and received for the county ferry capital improvement project.

In the event that an exception is noted in the audit report, the county road administration board shall evaluate the noted discrepancy. Discrepancies may be cause for the county road administration board to order the payback of improperly expended county ferry capital improvement funds as provided in the county road administration board/county contract. Any such funds returned by a county to the county road administration board shall be returned to the county fuel tax account for distribution in accordance with RCW 46.68.120.

[Statutory Authority: Chapter 36.79 RCW. WSR 08-10-026, § 136-400-120, filed 4/28/08, effective 5/29/08; WSR 99-01-021, § 136-400-120, filed 12/7/98, effective 1/7/99. Statutory Authority: RCW 36.78.070 and 36.79.060. WSR 96-17-013, § 136-400-120, filed 8/12/96, effective 9/12/96. Statutory Authority: 1991 c 310 § 1(4). WSR 91-21-138 (Order 85), § 136-400-120, filed 10/23/91, effective 11/23/91.]