

## **RESOLUTION NO. 26-51**

### **A RESOLUTION OF KITSAP TRANSIT BOARD OF COMMISSIONERS APPOINTING A PRIMARY AUDITING OFFICER AND ALTERNATE AUDITING OFFICERS**

**WHEREAS**, Kitsap Transit is a municipal corporation and political subdivision of the State of Washington and is subject to the requirements of RCW 42.24 governing the payment, auditing, authentication, and certification of claims; and

**WHEREAS**, RCW 42.24.080 requires claims against a municipal corporation or political subdivision to be audited prior to payment by an auditing officer elected or appointed pursuant to statute or, in the absence of statute, by appropriate charter provision, ordinance, or resolution; and

**WHEREAS**, RCW 42.24.080 further requires the auditing officer to authenticate and certify that materials have been furnished, services rendered, labor performed as described, or that an advance payment is due and payable pursuant to a contract or available as an option for fulfillment of a contractual obligation, and that the claim is a just, due, and unpaid obligation of Kitsap Transit; and

**WHEREAS**, the Washington State Auditor's Office Budgeting, Accounting and Reporting System (BARS) Manual Section 3.8.5, Voucher Certification and Approval, provides guidance for the auditing and certification of claims and recommends that the Auditing Officer be a different individual from the officer authorized to sign checks or warrants; and

**WHEREAS**, Kitsap Transit utilizes the Kitsap County Treasurer's Office as its treasurer and issues warrants and other payments in satisfaction of reasonable and necessary obligations incurred in the operation of Kitsap Transit; and

**WHEREAS**, to accomplish the timely payment of claims and provide for efficient operation of Kitsap Transit, it is necessary to issue warrants, checks, and electronic payments prior to review and approval of those claims by the Kitsap Transit Board of Commissioners; and

**WHEREAS**, RCW 42.24.180 authorizes the Board of Commissioners to allow for the issuance of warrants or checks in payment of claims prior to approval by the Board provided an Auditing Officer is appointed by resolution of the Board of Commissioners and the statutory

requirements for auditing, internal controls, bonding, subsequent Board review, and recovery of any disapproved claims are satisfied; and

**WHEREAS**, Kitsap Transit has adopted contracting, hiring, purchasing, payroll, and disbursing policies and procedures designed to provide effective internal controls over the expenditure of public funds; and

**WHEREAS**, the Accounting Manager is the appropriate position to be designated as Kitsap Transit's primary Auditing Officer in accordance with the requirements of Chapter 42.24 RCW and the BARS Manual; and

**WHEREAS**, to provide appropriate operational coverage and continuity, the Finance Director is the appropriate position to serve as the first Alternate Auditing Officer in the absence or unavailability of the Accounting Manager, and the Purchasing Coordinator is the appropriate position to serve as the second Alternate Auditing Officer in the absence or unavailability of both the Accounting Manager and Finance Director; and

**WHEREAS**, the Auditing Officer or authorized Alternate Auditing Officer shall audit and certify applicable claims prior to payment in accordance with RCW 42.24 and applicable State Auditor requirements; and

**WHEREAS**, the Board of Commissioners shall review the warrants register, and if necessary, documentation supporting claims paid at its next regularly scheduled public meeting in accordance with RCW 42.24.180.

**NOW THEREFORE, BE IT RESOLVED** the Kitsap Transit Board of Commissioners hereby appoints the Accounting Manager as Kitsap Transit's primary Auditing Officer and the Finance Director and Purchasing Supervisor as alternate Auditing Officers in the absence of the Accounting Manager to ensure compliance in all matters pertaining to RCW 42.24 and applicable Washington State Auditor requirements.

**ADOPTED** by the Kitsap Transit Board of Commissioners at a regular meeting held on the 15<sup>th</sup> day of September, 2026.

Signed by:

*Katherine T. Walters*

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Katherine T. Walters, Chairperson

ATTEST:

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*Jackie Bidon*

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Jackie Bidon, Clerk of the Board