



Kristine Adams-Wannberg  
Washington County Auditor

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Date: February 9, 2024

To: Kathryn Harrington, Chair  
Nafisa Fai, Commissioner District 1  
Pam Treece, Commissioner District 2  
Roy Rogers, Commissioner District 3  
Jerry Willey, Commissioner District 4  
Tanya Ange, County Administrator  
Stephen Roberts, Land Use & Transportation Director

From: Kristine Adams-Wannberg, County Auditor *KAW*

Cc: Fiona Howell Earle, Auditor-in-Charge

Regarding: MSTIP Audit – Early Communication on Risk Assessment

My Office is conducting an audit to identify and assess risks for the Main Streets Transportation Improvement Program (MSTIP) in accomplishing its objectives. We have identified several risks and shared them with the Land Use & Transportation Department and County Administrative Office management. We will issue a full report with recommendations later this year.

This early communication is to draw your attention to the very weak codification regarding the MSTIP's existence and funding. The MSTIP Fund typically has the largest operating expenditures budget of all the County's organizational units. Yet, the MSTIP is not included in the Charter, which we reviewed, and it is briefly mentioned once in the County Code in passing. The 2003 Administrative Procedures are old, do not describe the purpose and objectives of the MSTIP as a whole, and they are not reflective of the current state of the program.

The weak codification is a significant deficiency in internal control. The codification issue and the financial changes in this program's share of property tax revenue, creates uncertainty and instability for it and for the jurisdictions that contribute funds to it. This instability contributes to delays to individual projects, cost increases, and political angst.

The MSTIP does not exist in a vacuum. There need to be broader funding conversations about the future of the General Fund, the library system, and the MSTIP. I would encourage those conversations to be very open, and any major decisions to be allowed comment from the public. In the full audit report, I will likely recommend stronger codification of the program after those decisions.



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I hope this is useful as you will be making difficult decisions again to balance the County's budget for the next fiscal year.

I do not require a response to this early communication, which will be published as per *Government Auditing Standards*.