



Office of the Washington State Auditor
Pat McCarthy

June 12, 2017

Board of Directors
Spokane Airport Board
Spokane, Washington

Report on Federal Single Audit

Please find attached our report on the Spokane Airport Board's Schedule of Expenditures of Federal Awards and compliance with federal laws and regulations.

We are issuing this report in order to provide information on specific financial activities of the Board.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

SPOKANE AIRPORT BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED DECEMBER 31, 2016

1 Federal Grantor/ Pass-through Grantor/Program or Cluster Title	2 Federal Program Name	3 CFDA Number	4 Other Award Number	5 Expenditures			6 Passed Through to Subrecipients	7 Footnote Ref.
				Pass-Through Awards	From Direct Awards	Total Expenditures		
Department of Transportation: Federal Aviation Administration	Airport Improvement Program	20.106	3-53-0072-53	-	230,580	230,580	-	
			3-53-0072-54	-	150,791	150,791	-	1,2,3
			3-53-0073-29	-	77,630	77,630	-	
			3-53-0073-30	-	4,893,356	4,893,356	-	
Total AIP Program				-	5,352,357	5,352,357	-	
U.S Department of Justice	Equitable Sharing Program	16.922		-	10,498	10,498	-	1,2,3
Total US Dept of Justice				-	10,498	10,498	-	
Total Federal Awards Expended						\$ 5,362,855		

The accompanying note to the Schedule of Expenditures of Federal Awards is an integral part of this Schedule.

Note 1: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Spokane Airport Board under programs of the federal government for the year ended December 31, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Spokane Airport Board, it is not intended to and does not present the financial net position, statement of revenues, expenses, and changes in net position, or cash flows of Spokane Airport Board. Expenses reported on the Schedule are reported on the accrual basis of accounting. Such expenses are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2: Program Costs

The amount shown as current year expenditures represents only the federal grant portion of the program costs. Entire program costs, including the Airport's portion, are more than shown.

Note 3: Indirect Cost Rate

The Airport has not elected to use the 10-percent de minimis indirect cost rate in 2016 allowed under the Uniform Guidance.

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.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov