Spokane Transit
1230 W. Boone Avenue, Spokane, WA 99201
(509) 328-RIDE | www.spokanetransit.com

CITIZEN ADVISORY COMMITTEE MEETING
Wednesday, September 9, 2026
5:00 p.m. – 6:30 p.m.

Northside Conference Room
Spokane Transit Authority
1230 W Boone Ave, Spokane, WA
w/Virtual Public Viewing Option

AGENDA

1. Call to Order and Roll Call *(Chair Brown)*
2. Committee Chair Report *(Chair Brown) (5 minutes)*
3. Committee Action *(20 minutes)*
    A. Minutes of July 8, 2026, Meeting – *Corrections/Approval*
    B. Review CAC Candidate Applications *(Chair Brown/Cortright)*
4. Reports to Committee *(50 minutes)*
    A. 2026 Second Quarter Year-to-Date Performance Measures *(Rapez-Betty)*
    B. September 2026 Service Change *(Poole)*
5. CEO Report – *(Otterstrom) (10 minutes)*
6. Committee Information – *no action or discussion*
    A. 2025 State Audit Report *(Hamud)*
7. Committee Member Expressions *(Chair Brown) (5 minutes)*
8. Review DRAFT CAC Agenda for October 7, 2026, Meeting *(Meeting will be held one week earlier)*
9. Adjourn

Virtual Link:	Click here to join meeting virtually
Meeting ID:	236 046 399 745 80
Passcode:	PR3Ut3pN
Call-in Number:	1-509-824-1714
Conference ID:	914 487 536#

Agendas of regular Committee and Board meetings are posted the Friday afternoon preceding each meeting at the STA's website: www.spokanetransit.com. Discussions concerning matters to be brought to the Board are held in Committee meetings. The public is welcome to attend and participate. Spokane Transit assures nondiscrimination in accordance with Title VI of the Civil Rights Act of 1964 and the Americans with Disabilities Act. For more information, see www.spokanetransit.com. Upon request, alternative formats of this information will be produced for people who are disabled. The meeting facility is accessible for people using wheelchairs. For other accommodations, please call 325-6094 (TTY Relay 711) at least forty-eight (48) hours in advance.

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Report to Committee
Meeting Date: September 9, 2026
Agenda Item: 2

Presented To:	Citizen Advisory Committee
Referral Committee:	n/a
Title:	COMMITTEE CHAIR REPORT
Submitted by:	Dan Brown, Committee Chair

Purpose:	For information.
Recommendation:	n/a
Attachments and/or Online Links:	n/a

SUMMARY: At this time, the Committee Chair will have an opportunity to comment on various topics of interest regarding Spokane Transit.

Spokane Transit

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Committee Action
Meeting Date: September 9, 2026
Agenda Item: 3A

Presented To:	Citizen Advisory Committee
Referral Committee:	n/a
Title:	MINUTES OF THE JULY 8, 2026, COMMITTEE MEETING–CORRECTIONS AND/OR APPROVAL
Submitted by:	Yolanda P. Adams, Executive Assistant to the Chief Communications and Customer Service Officer

Purpose:	For decision.
Recommendation:	Correction and/or approval
Attachments and/or Online Links:	n/a

SUMMARY: Attached for your information, corrections, and/or approval are the minutes of the July 8, 2026, Citizen Advisory Committee meeting.

Spokane Transit Authority
1230 W Boone Ave
Spokane, WA 99201-2686
509-325-6000

CITIZEN ADVISORY COMMITTEE

Minutes of the July 8, 2026, Meeting

Spokane Transit Authority, 1230 W. Boone Avenue, Spokane, WA
w/ Virtual Public Viewing Option

MEMBERS PRESENT
Dan Brown, Chair
Linda Carroll
Michelle Johnson
Pablo Monsivais
Ben Parrish
Tyler Salyer
Eileen Shurtz
Andrew Tse
Connor Williams

MEMBERS ABSENT
Jackson Deese
Chris Fortensky
Kinzie Michael
Rhonda Young

STAFF PRESENT
Karl Otterstrom, Chief Executive Officer
Brandon Rapez-Betty, Chief Operations Officer
Carly Cortright, Chief Communications & Customer Service Officer
Kade Peterson, Chief Information Officer
Emily Poole, Chief Planning & Development Officer
Delana Combs, Ombudsman & Accessibility Officer
Yolanda P. Adams, Executive Assistant to the Chief Communications & Customer Service Officer

1. CALL TO ORDER AND ROLL CALL

   Chair Dan Brown called the meeting to order at 5:00 p.m. Ms. Adams conducted roll call and a quorum was established.

Andrew Tse joined virtually at 5:02 p.m.

Karl Otterstrom joined in person at 5:06 p.m.

2. COMMITTEE CHAIR REPORT

   Chair Brown reported on recent visits to neighborhood councils and shared positive comments about the Transit App as a useful tool for trip planning and real-time bus arrival information.

3. COMMITTEE ACTION

   A. Minutes of June 10, 2026, Committee Meeting

   Dr. Carroll moved to approve of the minutes as presented. Mr. Williams seconded, and the motion passed unanimously.

4. COMMITTEE REPORTS

   A. 2026 Community Perception Survey Results

   Dr. Cortright presented the 2026 Community Perception Survey results, conducted by ETC Institute from March through April with 460 complete responses. Results remained generally favorable toward STA, though some measures declined compared with 2025, possibly influenced by media coverage of the double-decker bus investigation. Dr. Cortright emphasized STA's strong perceived value to individuals with mobility needs and the Spokane region, favorable views of STA employees, support for the zero-debt strategy, and the continued use of survey data to guide service planning, funding, outreach, and communications. Dr. Cortright referenced all results from the survey are found on the STA website under engagement surveys.

Mr. Monsivais asked how survey results inform policy, service changes, and geographic analysis. Dr. Cortright said leadership and the Board review the results, and cross-tabulation tools can analyze responses by demographics and geography.

Ms. Johnson asked how results are shared with staff and used to support changes or input. Dr. Cortright responded that the results are posted on the STA website, shared in the weekly internal newsletter, and may be presented at leadership meetings for managers to share with employees.

Tyler Salyer joined virtually at 5:33 p.m.

B. STA Moving Forward Project Update

Ms. Poole provided an update that STA Moving Forward, STA's 10-year strategic plan adopted in 2014 is concluding after delivering 26 of 27 projects. The North Idaho pilot was only project not completed after a required Kootenai County partnership could not be secured. Ms. Poole also noted expanded service access, City Line investments, and future Connect 2035 efforts to expand employer pass partnerships.

Mr. Monsivais asked whether STA is also working with employers to increase access to transit passes. Mr. Otterstrom noted that Connect 2035 includes work to partner with businesses and increase pass availability.

C. Division Street Bus Rapid Transit Design and Public Outreach

Ms. Poole provided a project update, indicating 60% design is nearly complete and the project is progressing towards 90% design. The design parameters have been approved by agencies, and the FTA risk and readiness review is ongoing. Transit signal priority impact analysis has just begun.

Mr. Monsivais asked how Division BRT coordination aligns with City of Spokane planning, active transportation, and complete streets works. Ms. Poole responded STA is closely coordinating with the City of Spokane, Spokane County, and WSDOT, and other jurisdictions through executive and planning committees.

Dr. Carroll was curious about property acquisitions and Ms. Poole noted that some station locations may require property beyond the current right of way as design of Division BRT advances from 60% to 90%.

D. Committee Member Activities

Per the CAC charter, Dr. Cortright asked the CAC members to provide brief updates on recent outreach and any materials or support needed to help expand STA's community education efforts.

Ms. Shurtz reported attending an April neighborhood council meeting and planned to attend another.

Mr. Williams will work with the youth safety council at Northeast Community Center and ESL communities.

Dr. Carroll reported participating in Community Assembly and its land use committee, where she helped review the transportation portion of the May comprehensive plan draft. She emphasized the importance of public transit, which has a strong role in the draft plan.

Mr. Monsivais coordinated with WSU Spokane for STA presence at welcome week and co-authored an opinion piece on transit and health.

Ms. Johnson asked about paratransit rider support, first time materials, and holiday scheduling. Ms. Combs offered to provide STA contacts to assist, and riders manage their subscription trips and reported communication inconsistencies will be reviewed. Dr. Cortright confirmed materials will be available at the Plaza.

Mr. Tse submitted a summary of Cheney riders and announced his resignation due to relocation out of the area.

Mr. Salyer informed low-income clients about bus options for court appearances and interviews.

5. <u>CEO REPORT</u>

In his CEO report, Mr. Otterstrom reported that Juneteenth produced the busiest Saturday-level service day in STA history, with more than 23,000 riders. He also reported that July 4 was STA's busiest July 4 ridership day ever, supported by Saturday level service and later service options for community events. Mr. Otterstrom also noted ongoing public education related to STA Proposition 1 and thanked Mr. Tse for his engagement, ridership advocacy, and service on the committee.

7. <u>COMMITTEE MEMBER EXPRESSIONS</u>

Ms. Shurtz asked about the possibility of allowing unfolded strollers to remain open in designated areas on buses. Ms. Combs stated that the issue is being explored, with safety considerations still under review.

8. <u>COMMITTEE MEETING DRAFT AGENDA REVIEW</u>

The committee reviewed the draft agenda for the September 9, 2026, meeting. There were no suggested corrections or additions.

9. <u>ADJOURN</u>

With no further business, Chair Brown adjourned the meeting at 6:01 p.m.

Respectfully submitted,

Yolanda P. Adams

Yolanda P. Adams
Executive Assistant to the Chief Communications & Customer Service Officer

Spokane Transit

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Committee Discussion
Meeting Date: September 9, 2026
Agenda Item: 3B

Presented To:	Citizen Advisory Committee
Referral Committee:	n/a
Title:	CITIZEN ADVISORY COMMITTEE APPLICATION REVIEW
Submitted by:	Dan Brown, Citizen Advisory Committee Chair Carly Cortright, Chief Communications & Customer Service Officer

Purpose:	For decision.
Recommendation:	Select candidates to advance to the interview process
Attachments and/or Online Links:	n/a

SUMMARY: Per the Citizen Advisory Committee (CAC) Charter, Article VI, the CAC will review applicants and select potential candidates. At that time, staff and at least one CAC representative will meet with potential candidates and may recommend them to the CAC for further consideration.

There are currently thirteen (13) new applications for CAC appointment to consider. There are currently four (4) vacancies on the CAC; three (3) of these are unfilled terms and per the CAC charter, appointees are to serve the remainder of that term. One of these terms ends in January 2027; the other two end in May 2027 (there would be approximately 6 months to serve on those appointments). There is also one true vacancy to fill. There are also three pending vacancies at the end of December as these members end their second term. One other member terms off at end of March 2027, and two more are eligible to renew for a second term in January and March.

Applicants selected to move forward to the interview process will be brought forward for CAC consideration at the October 7, 2026 meeting. The candidates selected at that time will be presented to the Performance Monitoring and External Relations Committee (PMER) at their November 4, 2026 meeting. It is recommended we make appointments through PMER all at once with staggered effective dates: one (1) effective immediately in November, three (3) effective in January, and one (1) effective in February. There would remain two vacancies to fill in May, plus a pending vacancy in March.

Candidate applications will be emailed to CAC members for their review prior to the meeting.

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Report to Committee
Meeting Date: September 9, 2026
Agenda Item: 4A

Presented To:	Citizen Advisory Committee
Referral Committee:	Performance Monitoring & External Relations Committee
Title:	2026 SECOND QUARTER YEAR-TO-DATE PERFORMANCE MEASURES
Submitted by:	Brandon Rapez-Betty, Chief Operations Officer

Purpose:	Receive report.
Recommendation:	n/a
Attachments and/or Online Links:	2026 Second Quarter Year-to-Date Performance Measures (https://www.spokanetransit.com/wp-content/uploads/2026/08/2026-Second-Quarter-Year-to-Date-Full-Version.pdf)

SUMMARY:

The attached staff report is a summary of significant measures that are of particular interest, or the committee has provided guidance for staff to highlight on a routine basis. These metrics reflect performance for the second quarter of 2026.

SPOKANE TRANSIT AUTHORITY

Staff Report: Agenda Item 4A

Presented to: Citizen Advisory Committee

SUBJECT: 2026 SECOND QUARTER YEAR-TO-DATE PERFORMANCE MEASURES

Ensure Safety

Preventable Accident Rate

- At 0.14, Fixed Route was higher than STA's goal of 0.11 preventable accidents per 10,000 miles or less as of Q2 2026.
- At 0.08, Paratransit achieved STA's goal of 0.10 preventable accidents per 10,000 miles or less as of Q2 2026.

Earn and Retain the Community's Trust

Ridership

- Fixed Route Q2 2026 ridership was up 2.1% compared to Q2 ridership in 2025. Fixed Route provided 5,402,613 rides in Q2 2026 vs. 5,289,822 in Q2 2025. The ridership goal for Fixed Route in 2026 is 10.49 million trips; less than 1% higher than 2025.
- Paratransit Q2 2026 ridership was down 0.2% compared to Q2 ridership in 2025. Paratransit provided 203,024 rides in Q2 2026 vs. 203,355 in Q2 2025. The ridership goal for Paratransit in 2026 is 421,489 trips; 4% higher than 2025.
- Rideshare Q2 2026 ridership was up 6.8% compared to Q2 ridership in 2025. Rideshare provided 55,825 rides in Q2 2026 vs. 52,256 in Q2 2025. The ridership goal for Rideshare in 2026 is 133,174; 22% higher than 2025.

Passengers per Revenue Hour (PPRH)

- Fixed Route PPRH was 20.06. The goal was to transport 19.35 or more passengers.
- Paratransit PPRH was 2.54. The goal was to transport 2.41 or more passengers.

Provide Excellent Customer Service

On-Time Performance: Fixed Route

On-time performance is measured as a bus departing between 0 to 5 minutes after the scheduled departure time.

- Fixed Route on-time performance was 89.9%, below STA's goal of 93%.

On-Time Performance: Paratransit

On-time performance is measured as a van arriving no more than 30 minutes after the scheduled arrival time.

- Paratransit on-time performance was 92.7%, below STA's goal of 93%.

Operator Ride Checks

- There were 104 out of 355 annual ride checks completed for Fixed Route.
- There were 21 out of 67 annual ride checks completed for Paratransit.

Exemplify Financial Stewardship

Cost per Passenger Fixed Route and Paratransit continue to exceed STA's goal to keep the cost per passenger less than 95% of the average cost of the urban systems in Washington State.

- Fixed Route cost per passenger was $10.05. This was 70.1% of the urban systems' average.
- Paratransit cost per passenger was $61.88. This was 88.9% of the urban systems' average.

Cost Recovery from User Fees (Farebox Recovery)

Farebox Recovery is defined in two different ways. Traditionally measured as fare revenues divided by unallocated costs. The Comprehensive Plans also defines Farebox Recovery as the standard fare rate divided by unallocated costs per passenger.

- Traditional - Fixed Route farebox recovery was 7.6% YTD, below the goal of 20%.
- Traditional - Paratransit farebox recovery was 2.7% YTD, below the goal of 5%.
- Comprehensive Plan – Fixed Route farebox recovery was 23.8% YTD, and above goal of 20%.
- Comprehensive Plan – Paratransit farebox recovery was 3.9% YTD, and below goal of 5%.

Executive Summary: Self-Identified Operational Performance & Action Plans

The following analyses and forward-looking action plans were proactively developed by staff stakeholders to address key performance metrics:

- **Fixed Route Safety & Risk Mitigation:** Staff identified a June spike in preventable accidents driving up YTD rates despite positive multi-year trends. To address this, safety teams are pairing newly deployed telematics data with accident trend analysis to deliver targeted post-event coaching and advanced driver training.
- **Workers' Compensation & Injury Severity:** While overall claim frequency remains on target, staff recognized an uptick in lost-time severity, driven largely by non-preventable motor vehicle accidents. Safety will continue analyzing risk trends to develop department-specific corrective actions, while also exploring future framework updates to distinguish occupational risks from non-preventable external incidents.
- **Paratransit Cost Efficiency:** Staff highlighted a post-pandemic structural increase in Paratransit cost per revenue hour ($148.29 in 2025). Although passenger productivity continues to improve, operational leaders are actively targeting primary cost drivers within Purchased Transportation and directly operated labor to restore cost efficiency.
- **Rideshare Performance & Goal Realignment:** Staff self-identified performance gaps in Rideshare ridership (projected 113k–115k vs. 133k goal) and cost recovery (33.4% vs. 50% goal). Lowering group minimums to align with state legislation successfully expanded program participation, though it lowered passengers-per-vehicle density. In response, staff are evaluating strategies to boost cost recovery, such as adjusting group size thresholds and exploring EV fleet integration, while also recalibrating future performance goals against realistic operational trends and peer agency benchmarks.

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Report to Committee
Meeting Date: September 9, 2026
Agenda Item: 4B

Presented To: Citizen Advisory Committee

Referral Committee: Planning & Development Committee

Title: SEPTEMBER 2026 SERVICE CHANGE

Submitted by: Emily S. Poole, Chief Planning & Development Officer
Michelle Coning, Service Development Manager

Purpose: Receive report.

Recommendation: n/a

Attachments and/or Online Links: Spokane Transit Authority Website
https://www.spokanetransit.com/
September 2026 Schedule Change Summary Table

SUMMARY: The September 2026 Service Change, in effect beginning Sunday, September 20, 2026, includes an extension of Route 36 North Central to North Freya Street and Lyons Avenue, increased Saturday service on Routes 7 Valley/Airport and 63 Geiger/Airport to 30-minute frequency permanently, and other minor schedule adjustments as outlined in the attached schedule change summary. Additionally, during the September 2026 service change, the introduction of the first two STA Link pilot zones in Latah Valley and North Spokane Valley are planned. For clarity, these pilots are not included in the fixed route revenue hour calculation as STA Link is a demand response service.

The STA fixed routes network overall revenue service hours are estimated at approximately 548,640 (annualized); an increase of 8,960 compared with schedules already in place.

New schedules will be available in print and online at the Spokane Transit Authority website in the weeks leading up to the change.

SPOKANE TRANSIT AUTHORITY

Staff Report: Agenda Item 4B

Presented to: Citizen Advisory Committee

SUBJECT: September 2026 Schedule Change Summary Table

The following table outlines the planned adjustments to regular service as part of the September 2026 Service Change, as well as associated routes and the rationale for each change.

September 2026 Service Changes

Route	Planned Adjustment	Details/Rationale
1 City Line	Saturday schedule adjustments by one-minute between 7:00am and 10:30pm at the University District and other minor weekend schedule adjustments.	Schedule adjustments due to the removal of temporary FIFA service. Adjustments to the printed schedule reflect previous updated systematic scheduled service.
7 Valley/Airport	Saturday frequency increased to every 30 minutes between 8:00am and 8:00pm. Minor adjustments to weekday schedules and add a 6:36pm eastbound trip.	Added service on Route 7 Airport/Valley provides better connections to the Spokane International Airport. Revised weekday trips reduce layover time at Spokane International Airport.
6 Cheney	Weekday schedule adjustments and one bus added in the afternoon between 2:00pm and 5:30pm.	The additional bus resource is added to support service reliability.
34 Freya	Schedule adjustments on weekdays to two early morning trips and multiple afternoon trips between 2:45pm and 6:30pm.	Schedule adjustments were made to improve on-time performance due to heavier afternoon traffic
35 Francis/Market	Adjustments to weekday and weekend schedules including consolidation of the 3:15pm and 3:27pm eastbound trips. Discontinue interline with Route 36 North Central.	Schedule adjustments are necessary based on the discontinuation of the interline with Route 36 North Central. The schedule changes also improve connections with Route 23 Maple/Ash. The afternoon trip consolidation optimizes bus resources during the PM peak.

Route	Planned Adjustment	Details/Rationale
36 North Central	Extend route pattern north to Freya Street and Lyons Avenue; discontinue interline with the Route 35 Francis/Market.	The route extension provides new services to the Hillyard neighborhood and requires a revised interline relationship with Route 35 Francis/Market.
43 Lincoln/37th Avenue	Weekday schedule adjustments to morning and afternoon trips to add inbound and outbound running time.	Schedule adjustments were made to improve on-time performance due to heavier afternoon traffic.
63 Geiger/Airport	Saturday frequency increased to every 30 minutes between 8:30am and 7:00pm Adjust two early morning weekday trips and one evening trip.	Added service on Route 63 Geiger/Airport provides better connections to Spokane International Airport from West Plains communities. Revised weekday trips reduce layover time at Spokane International Airport.
65 Airway Heights	Adjust all inbound trips to depart one minute earlier from Walmart in Airway Heights. Adjust one weekday outbound trip from 5:42am to depart at 5:44am.	Schedule adjustments allow additional travel improving on time performance. Early morning time change will improve timed connections between Medical Lake and Airway Heights at West Plains Transit Center.
66 EWU	Weekday schedule adjustments and one bus added in the afternoon between 2:00pm and 5:30pm.	The additional bus resource will be added to support service reliability.
98 Greenacres/Liberty Lake	Weekday afternoon inbound schedule adjustments, due to increased after-school passenger activity and traffic.	Schedule adjustments will improve on time performance during the PM peak period.
124 North Express	Delete 4:20pm outbound trip and adjust the 4:57pm inbound trip to depart at 4:42pm.	Scheduled adjustments improve bus availability during the PM peak period while maintaining schedule consistency.
343 Christmas Bureau Fair Shuttle	Two additional Saturday afternoon trips have been added, departing at 3:12pm and 3:42pm.	Additional Saturday afternoon trips will accommodate extra hour of the Christmas Bureau schedule in 2026.

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Report to Committee
Meeting Date: September 9, 2026
Agenda Item: 5

Presented To:	Citizen Advisory Committee
Referral Committee:	n/a
Title:	CHIEF EXECUTIVE OFFICER REPORT
Submitted by:	Karl Otterstrom, Chief Executive Officer

Purpose:	Receive report.
Recommendation:	n/a
Attachments and/or Online Links:	n/a

SUMMARY: At this time, the CEO will have an opportunity to comment on various topics of interest regarding Spokane Transit.

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Committee Information
Meeting Date: September 9, 2026
Agenda Item: 6A

Presented To:	Citizen Advisory Committee
Referral Committee:	n/a
Title:	2025 STATE AUDIT REPORT
Submitted by:	Robert Hamud, Chief Financial Officer

Purpose:	For information.
Recommendation:	n/a
Attachments and/or Online Links:	2025 EXIT PACKET

SUMMARY: On August 26, 2026, the Washington State Auditor's Office held an Audit Exit Conference with STA staff regarding the 2025 Audit results. The results were shared with the Performance Monitoring and External Relations Committee on September 2, 2026, and Weston Fink, Assistant Audit Manager, will brief the Board on the 2025 Audit results at the Board meeting on September 17, 2026.

The Auditor's report is attached for Citizen Advisory Committee review.

Office of the Washington State Auditor
Pat McCarthy

Exit Conference: Spokane Transit Authority

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2025 through December 31, 2025 – see draft report.
- Financial statement and federal grant compliance audits for January 1, 2025 through December 31, 2025 – see draft report.

Audit Highlights

- We appreciate the efforts of Tammy Johnston, Director of Financial Services who provided documents and answered inquiries throughout the audit to ensure an effective and efficient audit process.
- The Authority continues to have appropriate processes in place to ensure its financial data is fairly presented in all significant respects.

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn't identify any material misstatements during the audit.
- There were no uncorrected misstatements in the audited financial statements.
- The audit addressed the following risks, which required special consideration:
    - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override. As part of this work, we did not identify any significant unusual transactions affecting the financial statements

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at https://portal.sao.wa.gov/SAOPortal.

Management Representation Letter

We have included a copy of representations requested and received from management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be $46,000 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2027 and will cover the following general areas:

- Accountability for public resources
- Financial statement
- Federal programs
- National Transit Database (NTD) Agreed Upon Procedure

The estimated cost for the next audit based on current rates is $18,500 for the NTD Agreed Upon Procedures engagement, as well as $46,000 for the financial statement, federal grant compliance, and accountability audits, plus travel expenses if any. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are $1,000,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Authority operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Spokane Transit Authority from January 1, 2025 through December 31, 2025.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the Authority's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2025, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Cash receipting – timeliness and completeness of deposits
- Self-insurance – unemployment and workers compensation
- Financial condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements

Spokane Transit Authority
January 1, 2025 through December 31, 2025

SECTION I – SUMMARY OF AUDITOR'S RESULTS

The results of our audit of the Spokane Transit Authority are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the Authority.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the Authority's compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

ALN	Program or Cluster Title
20.500	Federal Transit Cluster - Federal Transit Capital Investment Grants
20.507	Federal Transit Cluster - Federal Transit Formula Grants
20.526	Federal Transit Cluster - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was $1,000,000.

The Authority qualified as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Spokane Transit Authority
January 1, 2024 through December 31, 2025

Board of Directors
Spokane Transit Authority
Spokane, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the Spokane Transit Authority, as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated August 4, 2026.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Pat McCarthy

Pat McCarthy, State Auditor

Olympia, WA

August 4, 2026

INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Spokane Transit Authority
January 1, 2025 through December 31, 2025

Board of Directors
Spokane Transit Authority
Spokane, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of the Spokane Transit Authority, with the types of compliance requirements identified as subject to audit in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended December 31, 2025. The Authority's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States*;* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed; and

- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Pat McCarthy, State Auditor

Olympia, WA

August 4, 2026

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

F-1

Spokane Transit Authority
January 1, 2024 through December 31, 2025

Board of Directors
Spokane Transit Authority
Spokane, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the Spokane Transit Authority, as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the financial section of our report.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Spokane Transit Authority, as of December 31, 2025 and 2024, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time; and
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed in the financial section of our report be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2026 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Pat McCarthy

Pat McCarthy, State Auditor

Olympia, WA

August 4, 2026

FINANCIAL SECTION

Spokane Transit Authority
January 1, 2024 through December 31, 2025

REQUIRED SUPPLEMENTARY INFORMATION

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION

SUPPLEMENTARY AND OTHER INFORMATION

Spokane Transit

August 4, 2026

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Spokane Transit Authority for the period from January 1, 2025 through December 31, 2025, and the comparative information for the period ended December 31, 2024. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all requested and relevant information of which we are aware, including:
   a. Financial records and related data.
   b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
   c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
   d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
   e. Related party relationships and transactions.
   f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.

2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.

4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.

6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations, safeguarding of public resources, and financial reporting, including controls to prevent and detect fraud.

7. We have established adequate procedures and controls to provide reasonable assurance of compliance with applicable laws and regulations, safeguarding of public resources, and accurate financial reporting.

8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.

9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

Additional representations related to the financial statements:

10. We acknowledge our responsibility for fair presentation of financial statements and believe financial statements are fairly presented in conformity with generally accepted accounting principles in the United States of America.

11. The financial statements include financial information of the primary government and all component units, fiduciary and other activity required by generally accepted accounting principles to be included in the financial reporting entity.

12. The financial statements properly classify all funds and activities.

13. All funds that meet the quantitative criteria in GASB requirements or are otherwise particularly important to financial statement users, are presented as major funds.

14. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported and depreciated as applicable.

15. We have no plans or intentions that may materially affect the reported value or classification of assets, liabilities or net position.

16. Revenues are appropriately classified by fund and account.

17. Expenses have been appropriately classified by fund and account, and allocations have been made on a reasonable basis.

18. Net position components (net investment in capital assets, restricted and unrestricted) are properly classified and, as applicable, approved.

19. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.

20. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
    a. Interfund, internal, and intra-entity activity and balances.
    b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
    c. Joint ventures and other related organizations.
    d. Guarantees under which the government is contingently liable.
    e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
    f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements, and other loss contingencies.

21. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.

22. We acknowledge our responsibility for reporting supplementary information (the Schedule of Expenditures of Federal Awards) in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.

23. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.

24. We acknowledge our responsibility for the supplementary information required by generally accepted accounting principles in the United States (RSI) and believe RSI is measured and presented within prescribed guidelines.

25. We have disclosed to you all significant changes in the methods of measurement and presentation of RSI, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation of the RSI.

26. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to each applicable opinion unit.

27. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Additional representations related to expenditures under federal grant programs:

28. We acknowledge our responsibility for complying, and have complied, with the requirements of 2 CFR § 200 *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.

29. With regards to your audit of federal grant programs, we have made available all relevant and requested information of which we are aware, including:
    a. All federal awards and related grant agreements (including amendments, if any), contracts with pass-through entities, service organizations and contractors, and correspondence.
    b. All communications from federal awarding agencies, contractors, service organizations or pass-through entities concerning possible noncompliance.
    c. All information regarding corrective actions taken and management decisions or follow-up work performed by federal or pass-through agencies on any findings reported in the past.
    d. All documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

e. Interpretations or other support for any situations where compliance with requirements might be questionable or unclear.

30. We have identified and complied with all direct and material compliance requirements of federal awards.

31. Management is responsible for establishing effective internal control and has maintained sufficient control over federal programs to provide reasonable assurance that awards are managed in compliance with laws, regulations, contracts or grant agreements that could have a material effect on each of our federal awards.

32. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the Schedule of Expenditures of Federal Awards.

33. Copies of federal program reports provided to you are true copies of the reports submitted, or electronically transmitted, to federal agencies or pass-through agencies, as applicable.

34. We are responsible for, and will accurately prepare, the auditee section of the Data Collection Form as required by the Uniform Guidance.

Additional representations related to federal grants passed through to subrecipients:

35. We have advised our subrecipients of requirements imposed on them by Federal laws, regulations, contracts or grant agreements as well as any supplemental requirements we impose as a condition of receiving Federal awards.

36. We have monitored the activities of our subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, contracts or grant agreements.

Robert Hamud
Chief Financial Officer
Spokane Transit Authority

Tammy Johnston
Director of Financial Services
Spokane Transit Authority

Chief Executive Officer
Spokane Transit Authority

Spokane Transit

1230 W. Boone Avenue, Spokane, WA 99201
(509) 328-RIDE | www.spokanetransit.com

Report to Committee
Meeting Date: September 9, 2026
Agenda Item: 7

Presented To: Citizen Advisory Committee

Referral Committee: n/a

Title: COMMITTEE MEMBER EXPRESSIONS

Submitted by: Yolanda P. Adams, Executive Assistant to the Chief Communications and Customer Service Officer

Purpose: n/a

Recommendation: n/a

Attachments and/or Online Links: n/a

SUMMARY: At this time, members of the Citizen Advisory Committee will have an opportunity to express comments or opinions.

Spokane Transit

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Committee Action
Meeting Date: September 9, 2026
Agenda Item: 8

Presented To:	Citizen Advisory Committee
Referral Committee:	n/a
Title:	REVIEW DRAFT AGENDA ITEMS FOR OCTOBER 7, 2026, MEETING
Submitted by:	Yolanda P. Adams, Executive Assistant to the Chief Communications and Customer Service Officer

Purpose:	For information.
Recommendation:	n/a
Attachments and/or Online Links:	October 7, 2026, Citizen Advisory Committee Draft Agenda

SUMMARY: At this time, members of the Citizen Advisory Committee will have an opportunity to review and discuss the items to be included on the October 7, 2026, draft agenda.

1230 W. Boone Avenue, Spokane, WA 99201
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CITIZEN ADVISORY COMMITTEE MEETING
Wednesday, October 7, 2026
5:00 p.m. – 6:30 p.m.
(October meeting will be held one week earlier)

Northside Conference Room
Spokane Transit Authority
1230 W Boone Ave, Spokane, WA
w/Virtual Public Viewing Option

DRAFT AGENDA

1. Call to Order and Roll Call *(Chair Brown)*
2. Committee Chair Report *(Chair Brown) (5 minutes)*
3. Committee Action *(20 minutes)*
   A. Minutes of September 9, 2026, Meeting – *Corrections/Approval*
   B. Appointment of Members to Citizen Advisory Committee *(Chair Brown/Cortright)*
4. Reports to Committee *(50 minutes)*
   A. Draft 2027 Budget *(Hamud)*
   B. Division Street Bus Rapid Transit: Design and Public Outreach Update *(Poole)*
5. CEO Report – *(Otterstrom) (10 minutes)*
6. Committee Information – *no action or discussion*
7. Committee Member Expressions *(Chair Brown) (5 minutes)*
8. Review DRAFT CAC Agenda for November 11, 2026, Meeting
9. Adjourn

Virtual Link:	Click here to join meeting virtually
Meeting ID:	236 046 399 745 80
Passcode:	PR3Ut3pN
Call-in Number:	1-509-824-1714
Conference ID:	914 487 536#

Agendas of regular Committee and Board meetings are posted the Friday afternoon preceding each meeting at the STA's website: www.spokanetransit.com. Discussions concerning matters to be brought to the Board are held in Committee meetings. The public is welcome to attend and participate. Spokane Transit assures nondiscrimination in accordance with Title VI of the Civil Rights Act of 1964 and the Americans with Disabilities Act. For more information, see www.spokanetransit.com. Upon request, alternative formats of this information will be produced for people who are disabled. The meeting facility is accessible for people using wheelchairs. For other accommodations, please call 325-6094 (TTY Relay 711) at least forty-eight (48) hours in advance.