



December 5, 2022

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 the Central Puget Sound Regional Transit Authority (Sound Transit) for the period from January 1, 2021, through December 31, 2021. 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.

**CHAIR**

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*University Place Councilmember*

**VICE CHAIRS**

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*King County Executive*

**Dave Somers**

*Snohomish County Executive*

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*Auburn Mayor*

**David Baker**

*Kenmore Councilmember*

**Claudia Balducci**

*King County Council Chair*

**Bruce Dammeier**

*Pierce County Executive*

**Cassie Franklin**

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*Washington State Secretary of Transportation*

**Ed Prince**

*Renton Councilmember*

**Kim Roscoe**

*Fife Mayor*

**Dave Upthegrove**

*King County Councilmember*

**Peter von Reichbauer**

*King County Councilmember*

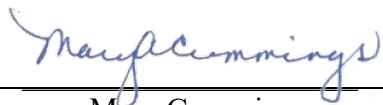
**Kristina Walker**

*Tacoma Councilmember*

**CHIEF EXECUTIVE OFFICER**

**Julie Timm**

- 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. When requested, 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.
  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 and safeguarding of public resources, including controls to prevent and detect fraud.
  7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
  8. We have disclosed to you any known 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.



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Mary Cummings  
Chief Administrative Officer, and  
Acting Chief Financial Officer



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Jeff Clark  
Deputy Executive Director - Financial  
Operations