

Washington State Auditor's Office
Accountability Audit Report

Southwest Clean Air Agency
Clark County

Audit Period
July 1, 2001 through June 30, 2003

Report No. 66344

Issue Date
April 9, 2004



Washington _____
State Auditor
_____ Brian Sonntag

Audit Summary

Southwest Clean Air Agency Clark County July 1, 2001 through June 30, 2003

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Southwest Clean Air Agency for the period July 1, 2001, through June 30, 2003.

We performed audit procedures to determine whether the Agency complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that have potential for abuse and misuse of public resources.

RESULTS

The Agency complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

RELATED REPORTS

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements.

CLOSING REMARKS

We thank Agency officials and personnel for their assistance and cooperation during the audit.

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Description of the Agency

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ABOUT THE AGENCY

The Southwest Clean Air Agency was formed after passage of the 1967 Clean Air Act of Washington. The Agency's mission is to preserve and enhance air quality in Southwest Washington. The Agency's 17 employees enforce air quality regulations, monitor emissions of air contaminants from various private industries and municipal agencies and contract with specialists for studies and reports on pollution sources. The Agency covers the counties of Clark, Cowlitz, Lewis, Wahkiakum and Skamania.

The Agency is governed by an 11-member Board of Directors and an Executive Director appointed by the Board. The Board is appointed by the participating municipal agencies and one member-at-large from the private sector. The Agency operates on a \$1.4 million annual budget.

AUDIT HISTORY

We audit the Agency every two years. The past two audits, spanning five years, have resulted in no reportable conditions.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Directors:

City of Cathlamet	Linda Elliott (replaced by Karen Bertroch, February 2003)
Lewis County Commissioners Office City of Vancouver	Dennis Hadaller Jack Burkman (replaced by Pat Jollota, January 2002)
City of Centralia Cowlitz County Commissioners Office	Vacant George Raiter (replaced by Jeff Rassmussen, January 2003)
Skamania County Commissioners Office	Bud Quinn
City of Stevenson Member at Large	Mary Ann Duncan-Cole Milton Cox
Clark County Commissioners Office	Craig Pridemore (replaced by Judie Stanton, February 2003)
Wakiakum County Commissioners Office	Dan Cothren
City of Longview	Don Jensen
Executive Director	Robert D. Elliott

ADDRESS

Agency

Suite 1294
11815 Northeast 99th Street
Vancouver, WA 98682-2454
(360) 574-3058

Audit Areas Examined

Southwest Clean Air Agency Clark County July 1, 2001 through June 30, 2003

In keeping with general auditing practices, we do not examine every portion of the Southwest Clean Air Agency's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the Agency were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the Agency's accountability in the following areas:

- Cash receipting
- Disbursements
- Payroll
- Air Operating Permit Program

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Allowable expenditures

FINANCIAL AREAS

Our opinion on the Agency's financial statements is provided in a separate report. That report includes the Agency's financial statements and other required financial information. We examined the financial activity and balances of the Agency including:

- Cash and investments
- Revenues
- Expenditures
- Overall presentation of the financial statements